J. Radcliffe
1800
1608/4639

A

DIGEST

OF THE

INCOME TAX.

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OF THE

INCOME TAX,

WITH SOME

EXPLANATORY NOTES AND ILLUSTRATIONS;

IN WHICH

THE SUBSTANCE OF THE SEVEN STATUTES NOW EXTANT ON THE SUBJECT, IS CAREFULLY COLLECTED AND ARRANGED UNDER SUITABLE HEADS.

By WILLIAM WITHERS, Esq.
RECORDER OF THE CITY OF YORK.

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THE PREFACE.

THE Income Tax, which now forms one of the moſt important branches of the Revenue Law of this Country, is eſtabliſhed on ſound principles, and capable, if not groſsly evaded, of rendering a very conſiderable ſource of Supply towards the neceſſary expences of the War. It is therefore the duty of every man to underſtand it, and chearfully to contribute his fair and juſt proportion with his neighbours. The two laſt Acts comprised in this Digeſt, are the foundation of the Tax. The five laſt Acts are regulation Acts, calculated to obviate difficulties, prevent evaſions, and render the aſcertainment and collection of the Duties more eaſy and effectual. The Schedules remain the ſame as before, except in ſuch inſtances as are noted in the Appendix. If my labour in compiling this Digeſt tends in any degree to contribute to the better underſtanding of the Law on the ſubject, and to promote an uniformity of practice in the execution of it amongſt Commiſſioners, my end in the Publication will be fully anſwered. Nothing has been introduced into the body

of the Digeſt or Appendix, but what may ſubſtantially be found in the Statutes themſelves. Strictly adhering to the ſubſtance of the Law, I have endeavoured, by throwing off that Legal garb in which it is enveloped, to render the ſubject more intelligible to general Readers. Obſervations and matters of opinion are interſperſed in the ſhape of a few Notes. Brevity, perſpicuity, and a quick reference to the point under conſideration, are main objects in a work of this nature, to which I have attended as much as the ſhortneſs of my time would permit.

In the hurry of ſuch a publication, it is probable that ſome omiſſions or miſtakes may be obſerved; and if ſo, I claim the indulgence of a candid public.

YORK, 6th Auguſt, 1800.

References to the Statutes.

Numeral I. refers to Stat. 39 Geo. 3. c. 13. intitled "An Act to "repeal the Duties impoſed by an Act, made in the laſt "Seſſion of Parliament, for granting an Aid and Con- "tribution for the Proſecution of the War; and to "make more effectual Proviſion for the like purpoſe, by "granting certain Duties upon Income, in lieu of the "ſaid Duties."

[9th *January*, 1799.]

Numeral II. refers to Stat. 39 Geo. 3. c. 22. intitled "An Act for "extending the Time for returning Statements under an "Act, paſſed in the preſent Seſſion of Parliament, intitled "*An Act to repeal the Duties impoſed by an Act, made in* "*the laſt Seſſion of Parliament, for granting an Aid and* "*Contribution for the Proſecution of the War; and to* "*make more effectual Proviſion for the like purpoſe, by* "*granting certain Duties upon Income, in lieu of the ſaid* "*Duties;*" and to amend the ſaid Act.

[21*ſt March*, 1799.]

Numeral III. refers to Stat. 39 Geo. 3. c. 42. intitled, "An "Act to enable the Commercial Commiſſioners ap- "pointed to carry into execution certain Acts for grant- "ing Duties upon Income, to extend the time limited "by the ſaid Acts for receiving returns of Income, and "for explaining and amending the ſaid Acts."

[10*th May*, 1799]

Numeral IV. refers to Stat. 39 Geo. 3. c. 72. intitled, "An "Act to amend an Act made in this preſent Seſſion of "Parliament, intitled an Act to repeal the duties impoſed "by an Act made in the laſt Seſſion of Parliament, for "granting an aid and contribution for the proſecution "of the War; and to make more effectual proviſion "for the like purpoſe, by granting certain Duties upon "Income in lieu of the ſaid Duties, ſo far as relates to "the Aſſeſſment made upon Truſtees, Agents, Receivers "and Guardians."

[12*th July*, 1799.]

Numeral V. refers to Stat. 39 Geo. 3. Sect. 2. c. 11. intitled, "An Act to amend ſo much of an Act made in the laſt "Seſſion of Parliament, for granting certain Duties upon "Income, as relates to the appropriation of the ſaid Du- "ties, and of the Duties upon Goods imported and "exported, granted by an Act of the 38th year of the "reign of his preſent Majeſty."

Numeral VI. refers to Stat. 39 and 40 Geo. 3. c. 49. intitled, "An Act for the better aſcertaining and collecting the "Duties granted by ſeveral Acts paſſed in the laſt Seſſion "of Parliament, relating to the Duties on Income; and "to explain and amend the ſaid Acts."

[20th *June*, 1800.]

Numeral VII. refers to Stat. 39 and 40 Geo. 3. c. 96. intitled, "An Act for explaining and amending ſo much of an "Act, paſſed in the preſent Seſſion of Parliament, relat- "ing to the Duties on Income, as reſpects the Delivery "of the Statements to the Commercial Commiſſioners of "LONDON, under the amount of Twenty Pounds."

[28th *July*, 1800.]

The Letters refer to the General Diviſions of the Digeſt.

A Digeſt of the Income Tax.

THIS Tax is ſubſtituted in the place of the Duties raiſed by the late Aid and Contribution Act. It muſt be calculated on the aggregate amount of each Perſon's Income for the current year, ariſing from every deſcription of Property, and be eſtimated according to the Scale of Contribution for Income; and under the various rules ſpecified in the ſeveral Acts of Parliament compriſed in this Digeſt.

The ſubject may be properly arranged under the following General Diviſions:

A Of Commiſſioners for the General Purpoſes of the Income Acts.

B Of Commiſſioners of Appeal.

C Of Commercial Commiſſioners and their Aſſiſtants.

D Of the Duty of Surveyors and Inſpectors.

E Of the Duty of Aſſeſſors and Collectors.

F Of the Mode of Aſſeſſing Income of various deſcriptions.

G Of Perſons and Corporations chargeable with the Tax.

H Of Perſons and Property exempt from the Tax.

I Of Abatements out of the Tax.

K Of the Collection and Payment of the Tax.

L Of the Appropriation of the Money ariſing from the Tax.

M Of the Mode of Recovering Penalties.

A

OF COMMISSIONERS FOR THE GENERAL PURPOSES OF THE INCOME ACTS.

A

Their Appointment by Grand Jurors.

1. THE acting Commiſſioners of the Land Tax and the Aſſeſſed Taxes within each Diſtrict are required to make out and tranſmit to the Tax Office in London, liſts of all the Commiſſioners of Land Tax who have the qualifications required by theſe Acts, and ten other Perſons ſo qualified, if ſo many can be found in the Diſtrict, ſtating the places of their reſpective reſidence. Any qualified perſon may in future cauſe his own name to be inſerted in ſuch * liſts, by application to the Tax Office. The Commiſſioners of Taxes are to lay the liſts before thoſe perſons who have within four years preceding been impannelled to ſerve on Grand Juries within the reſpective Counties, at the Aſſizes; and who are to be reſummoned by the Sheriff within ten days after the receipt of the ſaid liſts. Such Grand Jurors or ſo many of them as ſhall be preſent at any Meeting are authoriſed to ſelect from the ſaid liſts a competent number of General Commiſſioners duly qualified to carry theſe Acts into execution, in each diſtrict. Every Commiſſioner nominated by the Grand Jurors to ſerve for any particular Diſtrict or Diviſion of a County or Riding, is deemed a Commiſſioner at large for ſuch County or Riding, and may, in caſes of neceſſity, act in any other Diviſion of the ſame County or Riding. If a ſufficient number cannot be found qualified in any Diviſion, the deficiency may be ſupplied from a neighbouring Diviſion or † County. The number of General Commiſſioners are not to

In Counties.

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* By the addition of the names of qualified Perſons ſo ſent up to the Tax Office, theſe liſts will in future be completed as occaſion may require.

† In England the word "County" here uſed applies only to Counties adjoining to Cities and Towns, being Counties of themſelves.—In Scotland it applies to adjoining Counties in general.

exceed five nor be leſs than two in any one Diviſion; and their names ſhall be annually returned to the Tax Office. Vacancies are to be ſupplied in the order in which they are ſelected by the Grand Jurors. I. Sect. 11, 12, 13, and 14.

Their Appointment by the Tax Office.

2. Where the Grand Jurors have omitted to name a ſufficient number of General Commiſſioners for any diviſion, or the perſons by them appointed have declined to act, ſo as not to leave two Commiſſioners at leaſt for each diviſion, the Board of Taxes is authoriſed to ſupply the deficiency by appointment, out of the liſts returned to the Tax Office by the Commiſſioners of Land Tax. Such appointments by the Board are revocable by ſubſequent Grand Juries, in caſe they think proper to revoke the ſame, and to appoint a competent number of qualified perſons to act as Commiſſioners therein: but in default of ſuch revocation, the appointments by the Tax Office ſtand good.—III. Sect. 2.

Miſnomers and errors may be amended.

3. Any Miſnomer in the liſts of Commiſſioners, returned by the Grand Inqueſt, may be amended at the Tax Office, on a certificate of the miſtake ſigned by two of the Jurors, and the proper name inſerted in the liſt. And the appointment of Commiſſioners ſhall be valid, notwithſtanding any omiſſion on the part of the Clerk of Aſſize to return the Pannel of Jurors within the time limited for that purpoſe, and notwithſtanding any error or miſnomer in ſuch return. III. Sect. 3, 4.

Their Appointment by Juſtices of the Peace.

4. Where the directions of the two firſt Acts for appointing General Commiſſioners or Commiſſioners of Appeal, ſhall be found inapplicable to any Liberty, Town, or place in England or Scotland, by reaſon whereof no Commiſſioners have hitherto acted therein; the Sheriff, or if no Sheriff, the Chief Magiſtrate of every ſuch Liberty or Place, ſhall, as often as occaſion may require, ſummon all the acting Juſtices of the Peace within the ſaid Liberty or Place, and lay before them a liſt of perſons duly qualified to act as Commiſſioners within the ſame; out of which liſt the Juſtices ſhall ſelect.

a sufficient number of Commissioners to act therein. The Board of Taxes in England, and the Barons of the Exchequer in Scotland, have power to add the names of any qualified persons to such list. A competent number of qualified persons shall be elected in like manner to supply vacancies, as they occur. If a sufficient number of qualified persons shall not be found in any such list, that deficiency may be supplied from any adjoining County in England or Stewartry in Scotland.—The names of persons so elected Commissioners must be returned to the Tax Office, and they shall act according to the order in which they are returned. VI. Sect. 32.

In London.

5. In London nine General Commissioners are to be chosen; three by the Corporation; two by the Bank; one by the East-India Company; one by the South Sea Company; one by the Royal Exchange Insurance Company; and one by the London Insurance Company. I. Sect. 17.

In Cities being Counties of themselves

6. In Cities and Places being Counties of themselves; the Magistrates of the place are also to be summoned, together with the Grand Jurors, to act in the election of General Commissioners.—I. Sect. 24. And if there shall have been no Grand Jury impannelled in any such City or Place within four years, then the Sheriff may summon the acting Magistrates only, who shall select General Commissioners for the same. I. Sect. 29.

In separate Wards and Parishes.

7. Where separate Commissioners of Assessed Taxes have usually acted for distinct Wards, Parishes, or Divisions, in any City, Liberty, or Town, they may have separate Commissioners appointed under the Income Acts for each Ward, Parish, or Division. II. Sect. 10.

In the Inns of Court and Chancery.

8. The Benchers for the time being of the Inns of Court, or Chancery, in London and Middlesex, or the major part of them present at any meeting for that purpose, may appoint General Commissioners under these Acts for their respective Societies; from whom appeals shall be heard by the Commissioners of Appeal for London and Middlesex. II. Sect. 7.

9. The Barons of the Exchequer, in Scotland, have the ſole power of appointing Commiſſioners for the Income Tax in Scotland;——and all acts done by perſons not ſo appointed are declared void. III. Sect. 10. In Scotland.

10. Where a Commiſſioner of any deſcription dies, or declines to act as Commiſſioner, the next in order in the Jurors Liſt ſhall ſupply his place; and future Grand Juries muſt, from time to time, as occaſion requires, ſelect and add new names to the liſts. I. Sect. 12. 21. How vacancies are to be ſupplied.

11. All Commiſſioners are required before they act, to take and ſubſcribe the following Oath under a penalty of 100l. viz. Their Qualification.

"I A. B. do ſwear, That I will truly, faithfully, "impartially, and honeſtly, according to the beſt "of my ſkill and knowledge, execute the ſeveral "powers and authorities veſted in me, by an Act "of the 39th year of the reign of his Majeſty King "George the Third, intitled (here ſet forth the "title of the firſt Income Act); and that I will "exerciſe the powers entruſted to me by the ſaid "Act, in ſuch manner only as ſhall appear to me "neceſſary for the due execution of the ſame; and "that I will judge and determine upon all matters "and things which ſhall be brought before me, "under the ſaid Act, without favour, affection or "malice; and that I will not diſcloſe any particu-"lar contained in any Schedule of Income, or any "evidence or anſwer given by any perſon who "ſhall be examined, or make affidavit reſpecting the "ſame, except in ſuch caſes and to ſuch perſons "only where it ſhall be neceſſary to diſcloſe the "ſame for the purpoſes of this Act, or in order to, "or in the courſe of, a proſecution for perjury "committed in ſuch examination or affidavit."

Oath.

"SO HELP ME GOD."

And the names of the Commiſſioners taking and ſubſcribing ſuch oath, muſt, within one month afterwards, be tranſmitted to the Tax Office. I. Sect. 22.

In point of property.

12. Those who act as General Commissioners for Counties at large, or Ridings in England, must have 10,000l. in personal property, or thrice the qualification of a *Land Tax Commissioner; or be the heir-apparent of a person so qualified. I. Sect. 23.

For Counties in England.

For Monmouthshire, Wales, & Scotland.

13. Those who act for Monmouthshire and the Counties in Wales and Scotland must be possessed of a personal estate of the like value; or have a real estate of 2-5ths of the value of the qualification required for the like Commissioners, within any County in Great-Britain. VI. Sect. 31.

For Cities and Towns Counties of themselves.

14. Those who act for Cities, Boroughs, or Towns, being Counties of themselves, must have 3,000l. personal property, or 3-5ths of the qualification of a General Commissioner for a County. I. Sect. 24.—And whenever there are not a sufficient number of qualified Commissioners in any City, Borough, or Town; the Commissioners for the next adjoining County at large, may act therein. I. Sect. 28.

For the Isle of Ely, and Cinque Ports.

15. The Isle of Ely and each of the Cinque Ports is considered for the purposes of these Acts, as a City or Town, being a County of itself: And the same appointment and qualification of Commissioners is in all respects required. II. Sect. 9.

For Towns not Counties of themselves

16. Those who act for Cities, Boroughs, and Towns, (not Counties of themselves) must have 3,000l. personal estate; or an equivalent in mixed property; calculating 4l. per ann. arising from Land equal to 100l. personalty. II. Sect. 4.

For Inns of Court and Chancery.

17. Those who act within any of the Inns of Court, Inns of Chancery, or Liberty of the Rolls, must have the like qualification in money or land, as is above required from Commissioners acting for Cities, Boroughs, or Towns, not being Counties of themselves. I. Sect. 24.

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* The general qualification of a Commissioner of Land Tax for a County at large, or Riding, is 100l. per ann. in real Estate; or being Heir Apparent to a like Estate of 300l. per annum.

18. One third part of the qualification in Land must lie in the County or Riding for which the Commissioner acts. I. Sect. 25.

19. In estimating the qualification of Commissioners the sum of 4l. per annum, arising either from real estate or from the dividends of stock, is deemed equivalent to 100l. personalty. I. Sect. 26. —II. 12. How to estimate the qualification.

20. Those Public Officers, who have heretofore acted as Commissioners of Land-Tax in the Liberty of the King's Palaces, may Assess all Persons within the said Liberty to the Income Tax, without any special appointment for that purpose, and without any other qualification than the possession of their respective Offices. Appeals may be made from their judgment to the Commissioners of Appeal for the County of Middlesex. II. Sect. 6. No qualification required from Public Officers.

21. So also a Master or Fellow of a College or Hall in either of the Universities, of at least the Degree of Master of Arts, or Bachelor of Laws, may be appointed and act as a General Commissioner, without any other qualification than the possession of such Office and Degree, and Residence in the College. II. Sect. 8. Nor from the Master or Fellows of Colleges.

22. Persons acting as General Commissioners without due qualification in point of property, forfeit 50l. I. Sect. 27. Penalty.

23. The same * powers are given to Commissioners and other public officers executing these Acts, as they had under the Contribution Act and other Acts relative to the Duties under the management of Commissioners for the Affairs of Taxes, except where they are expresly varied by the Income Acts. I. Sect. 36. The duty of General Commissioners.

24. The General Commissioners shall at their first Meeting in every year, issue their Precepts, To issue instructions to Assessors

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* This is a very general clause, and extends to Commissioners and public Officers of every description. It vests in them all the powers of the former Acts, not expresly altered by the present.

Instructions, and Warrants to the Assessors, as soon as convenient, after the 5th February, requiring them to deliver Notices to the parties liable to make returns of Lists and Statements within their respective Districts, in order that such returns may be made in due time for laying the Assessments. II. Sect. 15.—E. 1.—F. 2.

To keep an abstract of Statements.

25. The Commissioners must keep an Alphabetical Book, in which they shall, within seven days after the time fixed for the delivery of the Statements, cause an abstract of so many Statements as shall have been laid before them to be entered, containing the names, places of residence, and sums proposed to be contributed by each person. I. Sect. 50.

To take Statements into their consideration.

26. And the Commissioners are to hold Meetings not sooner than fourteen, nor later than twenty-one days after the Statements are laid before them, for taking the same into consideration. And if they be satisfied that any Statement is fairly made, and have no application from the Surveyor for the revision of it; they shall, within seven days after such meeting, make their Assessment thereon accordingly. I. Sect. 51.—D. 6.

When to make an additional Assessment.

27. Where an Assessment shall have been made in pursuance of any Statement without examination of the party on Oath: and the Commissioners shall, within six months after making such Assessment, receive information that the party was not fully rated according to the due proportion of his Income; they may charge him with such additional sum, as will make up the full amount of his fair Assessment; and summon him to appear and shew cause, why such additional Assessment should not be established against him. The party so charged may appeal against such additional Assessment, if he thinks proper. I. Sect. 93.—B. 11.—D. 6.

To require a Schedule of particulars.

28. But if no satisfactory Statement be made to them, or if the Surveyor or Inspector shall apply for a revision of any Statement, suggesting its deficiency in writing; or if any person who ought to be charged be omitted in the Commissioners' Book; in any of those cases the major part of the Commissioners present, may after hearing the Sur-

veyor's reasons, either disallow his application to revise any Statement, or direct the party charged within ten days to return to the Commissioners a* Schedule of the particulars of property, from whence his Income arises, with the amount of deductions to be made therefrom. I. Sect. 52, 53.—II, S. 32.

29. If the Surveyor be not satisfied with the determination of the General Commissioners, disallowing his application to proceed on a surcharge, he may † appeal to the Commissioners of Appeal; and if they decide in his favour, the case must be referred back to the General Commissioners, who are directed to proceed thereon as if they had originally allowed the application. I. Sect. 71. B. 12. D. 4. *To proceed on cases returned to them by Commissioners of Appeal.*

30. The Commissioners may, on sufficient cause being shewn to them for that purpose, enlarge the time for delivering Statements or Schedules of Income, and thereby save penalties. But the enlarged time for delivering the first Statement must not extend beyond forty days, nor the delivery of the Schedule beyond thirty days before the time limited by the Acts for the payment of the first instalment. I. Sect. 56. So parties may be permitted to rectify any unintentional error in their Lists and Statements; and all proceedings instituted against them for the recovery of penalties will be stayed, if the Commissioners certify that no fraud was intended. I. Sect. 54. *To enlarge time for delivery of Statements and Schedules.* *Errors rectified.*

31. When satisfactory Schedules are returned, the Commissioners shall, as soon as convenient after fourteen days from such return, compute Assessments on the amount of Incomes contained in such Schedules; and may, if they think proper, require each party to verify his Schedule on Oath. But if no satisfactory Schedule be returned, or if the party refuse to verify the same on Oath, or if the Surveyor make a surcharge or object to any of *How to proceed on the return of Schedules.*

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* For this Schedule see Appendix.

† I conceive the Surveyor's right to appeal in this case still continues, and is not altered by II. Sect. 32.

the deductions, then the major part of the Commissioners may, after hearing the Surveyor's reasons, either disallow his surcharge, or summon the party so charged, and any other person able to give information respecting the Income of such person, to appear before them for examination, at a day and place to be appointed by the Commissioners, of which three days notice shall be given to the party summoned. But the party charged is still at liberty to amend his Schedule before he verifies the same on Oath, and if the Commissioners are satisfied with such amendment, they may assess him accordingly. I. Sect 57.

Examination of a party and his confidential Agent.

32. The substance of the evidence given by the party charged and his confidential agent must be reduced into writing and read over to them, and when approved or amended to their satisfaction, they must verify the same on Oath.—I. Sect. 59. The Commissioners may put any question in writing to a party relative to his Income, and by their precept demand a written answer signed by him: and if no satisfactory answer be given to such question, within the time limited by the Precept, they may proceed to make the Assessment according to the best of their judgment; unless the party applies to be examined vivâ voce, in which case the Commissioners shall summon him and proceed to a vivâ voce examination. VI. Sect. 28.

Of other Witnesses.

33. Other witnesses are to give their evidence by parol on Oath. I. Sect. 58.

Public Officers may be examined.

34. Upon inquiry into the amount of any disputed Income or Deductions, the Commissioners have power to summon, and examine on Oath or Affirmation, all High Constables, Church-wardens, Overseers of the Poor, Clerks to Commissioners of Taxes, Officers of Excise, Inspectors, Surveyors, Assessors and Collectors within the Division, whom they may judge able to give any evidence relative to the matter under inquiry. The Commissioners may also require the production of all Parochial and other Rates, Books, Documents, and Papers of a public nature, which they may deem necessary for the investigation; and examine the said wit-

And public papers produced.

nesses touching any thing contained in the Instruments and Papers so produced. If any of the Persons above enumerated, being summoned, shall neglect to attend, or refuse to produce the Papers required, or to submit to an examination by the Commissioners, he will subject himself to a penalty of 20l. VI. Sect. 26. D. 7.

Married Women.

35. The Commissioners may summon and examine a married Woman touching her separate property. I. Sect. 4.

Authenticated Affidavits may be received.

36. The Commissioners may examine on Oath any person willing to be examined; and also receive affidavits in writing authenticated, in the manner required by the * Contribution Act; and also affidavits from parts beyond the Seas, authenticated under the hand and seal of a Magistrate of the place, stating the addition and place of abode of the party. I. Sect. 31.

Perjury.

37. Persons giving † false evidence are in all cases liable to the penalty of perjury, and may be prosecuted in the County where the affidavit or deposition is exhibited to the Commissioners. I. Sect. 32, 33.

Persons coming to reside after the usual publication of notices.

38. If it does not appear to the Commissioners from the return made by any person coming to reside in a District, after the usual time of publishing the notices, that he has been duly assessed in some other place for the current year, the Commissioners shall proceed to assess him in the same manner as if he had resided in the District, at the time of publication of the notices therein. VI. Sect. 29. E. 3.

Assessments transmitted.

39. The Commissioners shall after examination of the party, or his refusal to appear and be examined, make an Assessment upon him, and transmit one duplicate thereof, signed by two or more of them, to the Collector of the Parish, and another to the Commissioners of Appeal; and the General Commissioners shall also issue their warrant to the Collectors at the expiration of seven days. I S. 63.

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* See 38. G. 3. c. 16. s. 65 66.

† This extends to the Affirmation of Quakers.

Statements delivered by miſtake.

40. When a ſtatement ſhall have been delivered to an Aſſeſſor, or to Commiſſioners by miſtake contrary to the directions of the Acts, and it appears that the Income therein declared ought to be aſcertained by other Commiſſioners; then the Commiſſioners to whom ſuch Statement ſhall be ſo delivered, are required to tranſmit the ſame to the Board of Taxes, who will forward it to the Commiſſioners authoriſed to make the Aſſeſſment thereon. Notice of ſuch tranſmiſſion muſt be given or left at the houſe of the party delivering the Statement, by the Commiſſioners who firſt received it: But if he cannot be found, then ſuch notice will be publicly advertiſed by the Tax Office. And the Commiſſioners to whom ſuch tranſmiſſion ſhall be made, may in a reaſonable time proceed to make the Aſſeſſment in the ſame manner, as if the Statement had been originally ſent to them for that purpoſe. VI. Sect. 27.

When General Commiſſioners may act as Commercial Commiſſioners.

41. If any Trader happens to reſide and carry on trade in a County where no Commercial Commiſſioners are appointed, and he is deſirous of being aſſeſſed in the mode preſcribed for the conduct of Commercial Commiſſioners, he muſt make a ſimilar application for that purpoſe to the General Commiſſioners for the Diviſion where he reſides; who are authoriſed in ſuch caſe to call in the aſſiſtance of any two perſons who are named in the Grand Jurors liſt for the ſame County, and directed to proceed in aſcertaining the charge to be made on ſuch perſon, by the ſame rules and under the ſame powers as are preſcribed for Commercial Commiſſioners. I. Sect. 113. C 30.

To Aſſeſs London Traders under 200l per ann.

42. Traders in London and its vicinity, whoſe propoſed contributions do not reſpectively amount to 20l are required to deliver in their ſtatements to the Clerks of the General Commiſſioners of the Diſtrict, and ſhall be aſſeſſed by them in the ſame manner, and according to the ſame rules as other Traders are aſſeſſed by Commercial Commiſſioners. VI. Sect. 8. But the General Commiſſioners have no cognizance of the Incomes of thoſe London

Traders, whose return in any former year amounted to 20l. per ann; although such return may by an accidental failure be reduced in any subsequent year. VII. C. 10. F. 41.

To take the Oath of Secrecy and act as Commercial Commissioners.

43. The inferior Traders in London above described, and all Traders in any District in the country, where no Commercial Commissioners shall act, may, on the delivery of sealed statements to the General Commissioners of the District, require to be assessed by them; in all respects as by Commercial Commissioners, and such General Commissioners, their Clerks and Receivers are required to take the oath of secrecy, directed to be taken by Commercial Commissioners and their Clerks, and proceed to assess such traders in the same manner, and by the same rules as are prescribed for the conduct of Commercial Commissioners. Ibid. Sect. 9.

How to proceed on the Certificate of Commercial Commissioners.

44. The General Commissioners may also be required to proceed to ascertain the Income of any person arising from specific property in their Divisions, on the Certificate of the Commercial Commissioners of another Division transmitted to them from the Tax Office for that purpose. I. Sect. 100. See C. 24.

Warrants for Collection.

45. The Commissioners must issue warrants for the collection of this duty to the Collectors of the House and Window Tax. I. Sect. 72.

How to Assess General Commissioners.

46. General Commissioners not engaged in Trade are to be assessed by the Commissioners of Appeal in the said County or Riding. I. Sect. 68, 69.—B. 19. But if a General Commissioner be engaged in trade, he must be assessed by Commercial Commissioners in places where any are appointed:—And where no Commercial Commissioners are appointed, he shall be assessed by the Commissioners of Appeal acting in the same manner, and pursuing the same rules and regulations, as are prescribed for the conduct of Commercial Commissioners. III. Sect 6.

Their Clerk's Oath.

47. The Clerks to the General Commissioners are required to take the following oath, viz.

"I, A. B. do swear, That I will not disclose any particular contained in any Statement or Sche-

"dule of Income, or any evidence or answer given
"by any person who shall be examined or make
"affidavit, deposition, or affirmation respecting
"the same, in pursuance of an Act, intitled (here
"set forth the title of the first Act) except in such
"cases, and to such persons only, where it shall
"be necessary to disclose the same for the purposes
"of the said Act, and as I shall be directed so to do
"by two at least of the Commissioners acting for
"the Division or Place for which I have been ap-
"pointed, or in order to, or in the course of, a pro-
"secution for Perjury committed in such affidavit
"deposition, or affirmation. SO HELP ME GOD."
1 Sect. 35.

Relief in case of death or double Assessment.

48. Persons doubly Assessed in different places for the same Income, may have a Certificate from the Commissioners to vacate one of the Assessments. See F. 5, 6. So also they may grant a Certificate of Discharge to the representatives of a deceased person. F. 31.

49. Every person deriving an Income under 200l. per ann. from Property in the British Plantations in America imported into Great-Britain, shall be assessed by the General Commissioners of the District in which he resides, acting in all respects as Commercial Commissioners. VI. Sect. 10. C. 25.

B

OF COMMISSIONERS OF APPEAL.

Their Appointment.

For Counties at large.

1. THE Grand Jurors who are authorised to nominate General Commissioners as above stated, shall also appoint three persons duly qualified to act as Commissioners of Appeal * in each County or Riding, and three others to supply vacancies as they happen; whose names shall be returned to the Tax Office. I Sect. 16.—See A. 10.

* It is observable that Commissioners of Appeal are only to be appointed for Counties or Ridings; and not for Cities or Towns, except London.

2. If one ſet of Commiſſioners of Appeal be not ſufficient to perform the duty for the whole County or Riding, by means of its extent, more may be appointed by the Jurors to act in different Diviſions. I. Sect. 30.

In London.

3. In London three Commiſſioners of Appeal are to be appointed: one by the Corporation of London; one by the Bank, Eaſt-India Company, and South Sea Company jointly; and one by the two Inſurance Companies jointly. I. Sect. 18.

Tower Diviſion in Middleſex.

4. The Acting Magiſtrates of the Tower Diviſion, in the County of Middleſex, being duly ſummoned, are authoriſed to ſelect Commiſſioners of Appeal, and every other deſcription of Commiſſioners and their Aſſiſtants, to carry theſe Acts into execution within the ſaid Diviſion. I. Sect. 20.

Their Qualification Oath.

5. The Commiſſioners of Appeal are required to take and ſubſcribe and tranſmit to the Tax-Office the ſame Oath, which is above ſtated, with reſpect to the General Commiſſioners, and under a like penalty of 100l. I. Sect. 22.—See A. 11.

Their qualification in point of property.

6. Every Commiſſioner of Appeal muſt have 20,000l. perſonal eſtate, or twice the qualification of a General Commiſſioner, or muſt be the heir-apparent of a perſon ſo qualified. I. Sect, 23.—And the ſame mode of calculation muſt be adopted in eſtimating the qualification of Commiſſioners of Appeal, as is above directed, with reſpect to General Commiſſioners; and they forfeit the penalty of 50l. for acting without ſuch qualification.—I. Sect. 27. A 19.

Their Qualification in other reſpects.

7. A General Commiſſioner within any County or Riding is not capable of acting as a Commiſſioner of Appeal within the ſame; except where different ſets of Commiſſioners of Appeal are appointed for different Diviſions of the ſame County or Riding; in which caſe a Commiſſioner of Appeal may act as a General Commiſſioner in a different Diviſion. I. Sect. 23, 30.

Arrangement of their Diviſions.

8. And if Commiſſioners of Appeal have been appointed to act only for part of a County or Riding, or of the three Diviſions in Lincolnſhire;

they may, under such appointment, act within any part of the same County, Riding, or Division, and arrange and settle amongst themselves for what particular parts they will respectively act, giving notice of such their arrangements to the Tax Office. But the same person shall not act both as a General Commissioner and Commissioner of Appeal, within the same part. VI. Sect. 30.

Their Duty

9. The Commissioners of Appeal are required to hold their first Meeting after their appointment, at least ten days before the first instalment of the duty becomes payable; and also to give public notice of and hold their future meetings, either with or without adjournment, if any Appeals be depending, ten days before any subsequent instalment becomes payable. I. Sect. 16.

When to hold their Meetings.

Two may act.

10. Two Commissioners of Appeal are authorised to act and determine appeals; but if they disagree in opinion on any point, an adjournment, not exceeding fourteen days, must be made, to give opportunity for the attendance of the third Commissioner, and if there be no third Commissioner, one must be appointed for the purpose. III. Sect. 9.

Appeal by Occupiers on Land.

11. * Occupiers of Lands are in no case to be charged with more than one-tenth of the actual profits arising from their Land. If, therefore, any such Occupier think himself aggrieved by such Assessment made upon him, he may appeal to the Commissioners of Appeal, and on proving to their satisfaction, that the sum, estimated as his Income arising from the Land in his occupation, exceeds the amount of the clear Income actually received by him from such Land on an average of three years preceding, or of the period of his occupation thereof, if for a less period than three years, the Commissioners may amend the Assessment in such manner as they think just and reasonable.—VI. Sect. 18.

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* If the Rules prescribed for ascertaining a Tenant's Income do not apply in any particular case, or give a just estimate of such Income, he may be assessed in proportion to his actual profits. I. Sect. 94.

12. Duplicates of all Aſſeſſments made by the General Commiſſioners muſt be delivered to the Commiſſioners of Appeal. I. Sect. 63. And if any perſon be aggrieved by an Aſſeſſment made on him, he may appeal within fourteen days after notice of the Aſſeſſment (but not afterwards unleſs on ſpecial cauſe ſhewn) to the * Commiſſioners of Appeal, giving them ten days notice of ſuch Appeal. I. Sect. 64. Appeal by the party aggrieved.

13. The Surveyor, if diſſatisfied with the determination of the General Commiſſioners, may alſo, within forty days after any Aſſeſſment ſhall be made, Appeal againſt it; except in caſes where the party charged ſhall have verified his Schedule on Oath, and have anſwered all queſtions put to him by the Commiſſioners. I. Sect. 64.—A. 29. G. 4. Appeal by the Surveyor.

14. On any ſuch appeal being duly entered, the Commiſſioners of Appeal may ſummon all perſons capable of giving any information on the Income in diſpute; hear and determine the ſaid Appeal, and amend the Aſſeſſment in ſuch manner as they think juſt. I. Sect. 64. Commiſſioners may ſummon witneſſes.

15. The Commiſſioners of Appeal cannot relieve any party aſſeſſed, where no Schedule has been delivered to the General Commiſſioners, unleſs he ſhall ten days at leaſt before the hearing of the Appeal deliver to the Commiſſioners of Appeal or their ſworn Clerk, a written Schedule of the particulars of his Income, verify the ſame on Oath, ſubmit to be examined by the Commiſſioners, and produce ſuch conveyances, writings, and documents, as may be deemed neceſſary to aſcertain the Income Aſſeſſed. Ibid. Relief by Commiſſioners of Appeal.

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* In caſes of appeal from Cities or Towns, being Counties of themſelves; the parties muſt go before the Commiſſioners of Appeal in the next adjoining County. All Appeals from the City of York muſt be heard by the Commiſſioners of Appeal for the North-Riding of Yorkſhire; and from the City of Briſtol by the Commiſſioners of Appeal for the County of Glouceſter. II. Sect. 13.

16. So in case of an amended Assessment by reason of error and surcharge, the party charged may appeal, by giving notice thereof to the Commissioners of Appeal, who are to appoint a time for hearing such appeal. I. Sect. 60. See D. 5, 6.

Special case for their opinion.

17. The Commissioners of Appeal have a controling power over the judgment of the General Commissioners; for where the Surveyor is dissatisfied with the determination of the General Commissioners, even though the party assessed has verified his Schedule on Oath before them, yet the Surveyor may require them to state a special case for the opinion of the Commissioners of Appeal, whose decision on the point shall be final. I. Sect. 65.—A. 29.

Presence of the party appealing may be dispensed with.

18. If a party appealing be out of the realm or sick, or prevented by other sufficient reason from attending his appeal in person, the Commissioners may either postpone the hearing of the appeal, or* admit other satisfactory proof of his Schedule, than the Oath of the party himself: And the levying of the Assessment shall in the mean time be stayed. I. Sect. 66.

To Assess General Commissioners.

19. The Commissioners of Appeal are to receive statements from, and assess the General Commissioners within the same district; and transmit to them a certificate of such assessments; and for that purpose they have the same powers as the General Commissioners have in common cases. I. S. 68.

Appeals made by Commissioners.

20. In the case of an appeal being entered either by a General Commissioner in any District, or by a † Commissioner of Appeal within the County,

* Such appeals may, it seems, be prosecuted by Agents, on the transmission of Statements or Schedules, signed and verified on Oath, if required by the principal parties, before two Magistrates, or two Commissioners; under the powers contained in the Contribution Act for that purpose. See 38 G. 3. C. 16. Sect 65, 66.

† The reason of this is obvious; because, in the one case the Commissioner of Appeal, being assessed by the General Commissioners is interested; and in the other, he made the original assessment, and therefore an appeal back to himself would be absurd.

gainst the assessment made on himself, it must be eard and determined by the Commissioners of Appeal in the adjoining County. I. Sect. 69.

21. And no * Commissioner shall vote on any disputed point, in which he is interested, either directly or indirectly, as Trustee or Agent, but shall withdraw until it be determined by the other Commissioners. And if there be not two disinterested Commissioners, the point shall be decided by the Commissioners acting for the next Division or County. I. Sect. 70. No Commissioner to vote where interested.

22. The Commissioners of Appeal may employ a Clerk, to receive all appeals intended to be brought before them; and also to receive the Statements of Income made by the General Commissioners who ought to be assessed by the Commissioners of Appeal. Their Clerk must make regular entries of such appeals and Statements, and in all respects assist the Commissioners of Appeal in the execution of their office: for which trouble he will be paid a competent salary, to be allowed by the Commissioners of Appeal, and approved by the Board of Taxes. II. Sect. 23. The Clerk to the Commissioners of Appeal, must take the same oath as is required to be taken by the Clerk to the General Commissioners. I. Sect. 35. Clerks to Commissioners of Appeal.

23. The Commissioners of Appeal may examine witnesses on oath; and execute the powers vested in Commissioners under the Contribution Act, and former Acts relative to Assessed Taxes, so far as the same are applicable, in the same manner as the General Commissioners under this Act may do. See A. 23, 34, 36. The power of Commissioners of Appeal under former Acts.

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* This rule extends as well to General Commissioners as to Commissioners of Appeal.

C

OF THE COMMERCIAL COMMISSIONERS AND THEIR ASSISTANTS.

Their Appointment.

1. TWENTY-FOUR * Commercial Commissioners, and the like number of Assistants, are to be appointed for the City of London and its vicinity in the following manner; viz. Three of each to be named by the Corporation of London; three by the Bank; three by the East-India Company; three by the South Sea Company; two by each of the two Insurance Companies; and two by each of the Grand Inquests returned to serve for the four Counties of Middlesex, Essex, Kent, and Surry. I. Sect. 110.

In London.

In Cities and Towns not Counties of themselves

2. A suitable number of Commercial Commissioners and their Assistants, not exceeding twelve in each class, nor less than three, may be appointed to act for any trading town and its vicinity, by the Grand Jurors, who are empowered to nominate Commissioners for the County or Riding at large, in which such town is situated; if the said Jurors shall think such special appointment necessary and proper. And the Jurors must limit the extent of the parishes and places intended to be included in the vicinity of each such trading Town, for this purpose. I. Sect. 111.—II. Sect. 11.

In Cities and Towns being Counties of themselves

3. With respect to such Cities and Towns as are Counties of themselves, if the Grand Jurors of the Counties at large † think it proper that Commercial Commissioners should be named therein;

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* The Introduction of Commercial Commissioners, is merely to prevent the necessity of a disclosure of the circumstances of persons in trade; but these Commissioners are bound to estimate Income by the same rules and mode of calculation in all respects as other Commissioners.

† This seems doubtfully worded in the Act; but I understand it to mean the Counties at large, in which such Cities and Towns are situated.

e Magiſtrates of each ſuch City and Town are thoriſed to appoint a ſuitable number of Commercial Commiſſioners and Aſſiſtants to act for the me; and the limits of their Diſtrict or Vicinity, e alſo to be preſcribed for this purpoſe by the id Grand Jurors. I. Sect. 112.—II. Sect. 11.

4. Every vacancy happening in any ſet of Commercial Commiſſioners, ſhall be ſupplied in the me manner as is directed for the appointment of e perſon who occaſioned the vacancy. III. S. 7. How to ſupply vacancies.

5. Commercial Commiſſioners and their Aſſiſtants muſt have the ſame qualification in point of roperty, as any General Commiſſioner appointed r a County at large. And any perſon acting as Commercial Commiſſioner without ſuch qualifiation, forfeits 100l. I. Sect. 114.—See A. 12. Their Qualifications.

6. The Commercial Commiſſioners muſt take nd ſubſcribe the ſame Oath as the other Commiſoners, and their names muſt in like manner be anſmitted to the Tax-Office. I. S. 115.—A. 11. Oath.

7. In addition to the Oath above required to be ken, all Commercial Commiſſioners and other ommiſſioners acting as ſuch, their Aſſiſtants and lerks; and every Inſpector and Surveyor muſt ke the following Oath. III. Sect. 8.

"I, A. B. do ſwear, that I will not diſcloſe any ſtatement of Income, or the amount of any ſum to be paid by any Individual, as his or her contribution or payment under the ſaid Act, which has been, or ſhall be ſhewn to me in the execution of the ſaid Act, except in ſuch caſes, and to ſuch perſons, only where it ſhall be neceſſary to diſcloſe the ſame for the purpoſes of the ſaid Act; or in order to, or in the courſe of, a proſecution for perjury, committed in ſuch examination or affidavit. SO HELP ME GOD." Oath of Secrecy.

8. All Aſſiſtants to Commercial Commiſſioners, well thoſe appointed by the Grand Jurors as the ccaſional Aſſiſtants called in by Commercial Comiſſioners, muſt before they act take the following ath, viz. The Oath of their Aſſiſtants.

"I, A. B. do ſwear, that in the execution of an Act, (here ſet forth the title of the firſt Act) I

"will in all respects act fairly, honestly, and im-
"partially, and without favour, affection, or malice,
"to the best of my knowledge and belief; and that
"I will not disclose any particular contained in
"any Schedule of Income of any Person, Body
"Politic or Corporate, Company, Fraternity, or
"Society of Persons whatever, which shall be shewn
"to me in the execution of the said Act, except in
"such cases only where it shall be necessary to dis-
"close the same, for the purposes of the said Act,
"or in order to, or in the course of a prosecution
"for Perjuy committed in any matter relating to
"such Schedule. SO HELP ME GOD."

I. Sect. 116.—II. Sect. 26.

Duty of Commercial Commissioners.

9. The Commercial Commissioners are now solely authorised to take * Cognizance of, and assess the Incomes of all persons engaged in trade; except those Traders in London and its Vicinity, whose Incomes are usually returned under 200l. a year. VI. Sect. 2. 7. 8.—VII. All Traders, therefore, within any Town or District (except as aforesaid) where Commercial Commissioners shall be appointed, must now deliver their statements to such Commercial Commissioners or their sworn Clerk: And they are also required to give a † notice in writing, to the Parochial Assessors of their right and intention to be assessed by the Commercial Commissioners. I. Sect. 96. See E. 10. A. 42.

To Assess all Traders.

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* By the 13th Clause of the 6th Statute, it is provided that if a person in Trade neglects to exhibit to the General Commissioners of the District a Certificate of his Assessment by the Commercial Commissioners, within a reasonable time, the General Commissioners may proceed to assess him as a person not engaged in trade. In such instances, therefore, the General Commissioners may take cognizance of the Income of Traders.—See C. 14.

† If any person, after giving such notice to the Parochial Assessors should neglect to make his return to the Commercial Commissioners within the time limited for that purpose it seems he will be a defaulter, and become liable to be assessed by the General Commissioners; and if it appear in evidence that he acted with a fraudulent intent, he will be subject to a double charge. I. Sect. 92, 96.

10. Where any Trader or Company of Traders in London, ſhall in any preceding year have returned a contribution of 20l. or upwards, he or they ſhall be intitled to be aſſeſſed by the * Commercial Commiſſioners there, in any ſubſequent year, notwithſtanding the propoſed contribution ſhall not amount to 20l. VII.

Particulars to be inſerted in Statements

11. Every Trader muſt ſpecify in his ſtatement the branch or branches of his Trade, and where the ſame is carried on, and how much of his intended contribution therein contained is payable in reſpect of Income ariſing from ſuch Trade; and how much in reſpect of Income derived from other ſources; and the Aſſeſſment will be made on the aggregate amount of ſuch Income according to the ſame rate. The Commiſſioners aſſeſſing him are required to diſtinguiſh in the aſſeſſment the proportion charged by them in reſpect of his Income ariſing from Trade, and the proportion ariſing from any other ſource. I. Sect. 96. VI. Sect. 3.

12. Every Trader muſt alſo ſpecify in his ſtatement, the Diſtrict where his ſtatement of the preceding year (if any) was delivered; and whether to Commercial Commiſſioners or Aſſeſſors: and whether he calculated his Income on an average of years, or for one year only; and if on an average, then of what number of years. Ibid. Sect. 4. See F. 37.

Certificates acknowledging the receipt of Statements

13. Every perſon having declared his intention of being aſſeſſed by Commercial Commiſſioners, muſt within ten days after ſuch Commiſſioners are appointed, and in every future year, on or before the 30th March, deliver a written ſtatement of his Income to the ſaid Commercial Commiſſioners or their Clerk; who ſhall immediately give to the party ſo delivering his ſtatement, a Certificate, acknowledging the receipt thereof; which Certificate the party is required within three days to ſhew and preſent to one of the Aſſeſſors, who muſt en-

* The ſole object of the ſeventh Statute, juſt paſſed, is to prevent London Traders, whoſe ordinary Income intitled them to be aſſeſſed by the Commercial Commiſſioners from falling under the cognizance of the General Commiſſioners by reaſon of any accidental failure of Income in any particular year. See A. 42.

dorſe thereon the time when the ſame was ſo pre-ſented to him. Great care ſhould be taken by the party intereſted to deliver his ſtatement and procure theſe Certificates and Endorſements in due time: For, if he neglects ſo to do, he not only loſes the propoſed benefit of being aſſeſſed by the Commercial Commiſſioners, but he alſo forfeits a ſum not exceeding 20l. as it is expreſsly declared that every perſon ſo neglecting ſhall be aſſeſſed for his Income by the General Commiſſioners of the Diſtrict, in the ſame manner as if he had given no notice of his intention to be aſſeſſed by the Commercial Commiſſioners. II. Sect. 14.

Certificates to be exhibited to General Commiſſioners.

14. And in addition to the Certificate above required, the Commercial Commiſſioners ſhall alſo deliver to each party aſſeſſed or his Agent, a Certificate ſigned by their Clerk, containing the name, deſcription, and reſidence of the party; and certifying that he has been charged by them to the Duties on Income: Which Certificate the party muſt exhibit to the General Commiſſioners of the Diſtrict where he reſides, who are to take and file a copy thereof, and return the original back to the party exhibiting the ſame. And if the party neglects to exhibit ſuch Certificate within a reaſonable time, to be allowed by the General Commiſſioners, they may proceed to aſſeſs him as a Perſon not engaged in Trade. VI. Sect. 13.

Statements to be ſealed

15. The Commercial Commiſſioners may appoint their Clerk to receive all ſtatements of Income, made to them by perſons in trade, and to deliver the ſame ſealed up, to the Commiſſioners at their firſt meeting; who are to claſs and regiſter ſuch ſtatements, in books to be provided for that purpoſe, and to fix a day, as ſoon as convenient, for taking the ſame into conſideration. The Commiſſioners may divide themſelves into Committees, each Committee conſiſting of not leſs than three Commiſſioners and proceed with all convenient diſpatch to examine the ſtatements and aſcertain the amount of each Aſſeſſment. I. Sect. 97.—VI. Sect. 11.

Claſſed & regiſtered.

The Commiſſioners may act in Committees.

They may call in Aſſiſtants.

16. The Commercial Commiſſioners may, on taking the ſtatements of Income into their conſider-

tion, call to their aid any two or more of the Assistants appointed for that purpose, who may be deemed best able to judge of the reputed Income of any person, and consult them on the amount of such reputed Income, or so much thereof as arises from Trade; without disclosing to them the amount contained in the statement delivered in by the party to be charged: And if such Assistants, or one of them, shall state the reputed Income of any person to be higher than the sum declared in his written statement, then the said Commissioners, or two-thirds of them, concurring in opinion that such difference of statement furnishes a sufficient ground for further enquiry, may issue their precept, and require the party charged to return a Schedule of his Property; and proceed to inquire into the Income arising therefrom, and examine witnesses on oath relative thereto, in the same manner and with the like powers as are given to the General Commissioners. When a Schedule is called for, the Commercial Commissioners may disclose the particulars contained therein to their Assistants; but they must examine all other witnesses apart, and not disclose their evidence to any person, except to the Assistants and their sworn Clerks; in order to enable them to form a more perfect judgment of the actual Income then under consideration. I. Sect. 98.—II. Sect. 22, 26.

Require a Schedule of Property.

Examine Witnesses.

17. Where a sufficient number of regular Assistants shall not be appointed, the Commercial Commissioners may, if they deem it necessary, call to their aid occasional Assistants, who may be willing and competent to form a judgment of any Income under consideration. Such occasional Assistants need not have the qualifications required for General Assistants by the Act, but they must take the same Oath. And the Commercial Commissioners may in all respects proceed to make their Assessments with the aid of those occasional Assistants, in the same manner as if they had been regularly appointed Assistants under the Act. II. Sect. 26.

Call in occasional Assistants.

Finally aſcertain the Aſſeſſments made by them.

18. The Commercial Commiſſioners may, after due inquiry, aſcertain the Aſſeſſment which ought to be charged on each perſon or trading company; and as ſoon as the amount thereof ſhall be fixed each Committee of Commiſſioners ſhall cauſe the ſame to be regularly entered in a private book with the name and deſcription of each party ſet oppoſite to his Aſſeſſment, which entries ſhall be progreſſively numbered or lettered, as the Commiſſioners ſhall direct; and ſuch Aſſeſſments ſo made and entered ſhall be concluſive without Appeal.—I. Sect. 99.

Diſtinguiſh the various ſources of Income in their books

19. Commercial Commiſſioners and others acting as ſuch, are required to make ſeparate entries, and to diſtinguiſh in their Books of Aſſeſſments, the ſeveral amounts of the ſums Aſſeſſed by them in reſpect of Income ariſing from Trade, from * Property in the Britiſh Plantations in America, and from other ſources; and to tranſmit to the Tax Office, as ſoon as convenient, diſtinct accounts of ſuch ſeveral amounts; with alphabetical liſts containing the name, deſcription, and reſidence of every perſon aſſeſſed by them. VI Sect. 12.

Deliver marked Certificates.

20. The Commiſſioners ſhall deliver to each Perſon or Trading Company charged, a Certificate under the hands and ſeals of two of them, ſpecifying the amount of his or their Aſſeſſment; which Certificate ſhall be numbered or lettered with the ſame number or letter, as the entry of ſuch Aſſeſſment in the private Book of the Commiſſioners is marked, and ſhall be cut off Indentwiſe from a counterpart thereof, containing preciſely the ſame Aſſeſſment and marks as the original delivered. Theſe Certificates containing the amount of the Aſſeſſments only, without naming or deſcribing the parties charged thereby, ſhall, on production thereof, be a ſufficient authority to the Bank of England or the Receivers General to receive from any Perſon producing ſuch Certificate the amount of the ſums charged therein, in ſatisfaction of the Aſſeſſment made and entered by the Commiſſioners;

* See A. 49.

nder the number or letter marked on ſuch Cer-ificate. I. Sect. 99.

21. Where any Perſon Aſſeſſable by Commer-ial * Commiſſioners in the Country is deſirous of aying his Aſſeſſment at the Bank of England, in-ſtead of paying it to the Receiver General he muſt ignify ſuch his intention in writing to the Com-miſſioners before he is actually aſſeſſed; and they will inſert the ſame in the Certificate of his Aſſeſſ-ment, and regiſter his name in a ſeparate book to be kept for that purpoſe. An alphabetical liſt of the names and places of reſidence of all perſons declaring their intention to pay their Aſſeſſments into the Bank, muſt be delivered by the Commercial Commiſſioners to the Surveyor of the Diſtrict; but counterparts of their Certificates of Aſſeſſments need not be tranſmitted to the Receiver General, unleſs default be made by any ſuch perſon in the due payment of his Aſſeſſment at the Bank at the ſtipulated times. II. Sect. 18.

Perſons intending to pay their Aſſeſſments at the Bank muſt give notice of ſuch intention to the Commiſſioners.

22. The Commercial Commiſſioners muſt annu-ally on or before the 5th June, tranſmit to the Tax Office, Duplicates of the groſs amount of all aſſeſſ-ments made on perſons who have ſignified their intention to pay their aſſeſſments into the Bank of England as above directed. And the Caſhier of the Bank muſt alſo on demand tranſmit to the Tax Office accounts of the groſs ſums received at the Bank under ſuch Aſſeſſments on account of the Commercial Commiſſioners in each Diſtrict. II. Sect. 21.

Duplicates of Aſſeſſ-ments to be tra ſ-mitted to Tax Office.

23. The † Commercial Commiſſioners are alſo required to deliver a Schedule on Parchment under their hands and ſeals, of all the ſums by them Aſſeſſed, unto the reſpective Receivers General, and alſo to tranſmit a Duplicate of ſuch Schedule

Duplicates to be alſo ſent to the Receivers-General, & Exchequer

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* This clauſe does not apply to London or its vicinity.—Ibid.

† They muſt alſo, from time to time, tranſmit to the Tax-Office, when required, the amount of all Aſſeſſments made by them up to the day of making up ſuch account.—Ibid.

to the Remembrancer's Office in the Exchequer. I. Sect. 107.

How to aſcertain Income, partly ariſing from Trade and partly from ſeparate property in different diſtricts.

24. Where any perſon Aſſeſſable by Commercial Commiſſioners, ſhall have an Income ariſing from property not engaged in Trade, out of the limits of the Diſtricts for which the Commercial Commiſſioners act, and they think it neceſſary to aſcertain ſuch Income, or the party applies to them for that purpoſe, they muſt certify the ſame to the Commiſſioners for the Affairs of Taxes in London, who will tranſmit their Certificate to the General Commiſſioners acting for the Diviſion where ſuch ſeparate property is ſituate, with directions for them to inquire into and aſcertain the amount of the * Income ariſing from ſuch property, under the uſual powers veſted in them for that purpoſe, and return their Certificate of the amount thereof, under the hands of two of them, to the Tax Office, for the purpoſe of being laid before the ſaid Commercial Commiſſioners, in order that ſuch party may be fairly charged on the whole of his Income, after all juſt deductions ſhall be made therefrom by the Commercial Commiſſioners. I. Sect. 100, 101.—A. 44.

How to Aſſeſs Income ariſing from property in the Britiſh Plantations in America.

25. Income ariſing from property in any of the Britiſh Plantations in America, may be aſcertained and aſſeſſed by the Commercial Commiſſioners for London, Briſtol, Liverpool and Glaſgow; in the neareſt of thoſe places, to which ſuch Property ſhall have been firſt imported to Great-Britain. I. Sect. 102.

And the Income received in Great-Britain and ariſing from Property of Perſons in ſuch Plantations not imported here, ſhall alſo be aſcertained and aſſeſſed in like manner. I. Sect. 103. A. 49.

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* Where the amount of the Income ariſing from ſuch ſeparate property has undergone the conſideration of the General Commiſſioners, it ſeems their determination is final; and the Commercial Commiſſioners muſt receive it as the baſis of their aſſeſſment to that extent; making therefrom only the general deductions and abatements allowed by the Act.

How Commercial Commiſſioners are to be Aſſeſſed.

26. Where the Commercial Commiſſioners are ſufficiently numerous to divide themſelves into ſeparate Committees; then one Committee may aſſeſs the Members compoſing another; with a power of appeal to all the ſaid Commiſſioners. Such regulations are required to be eſtabliſhed amongſt the Commercial Commiſſioners, as may moſt effectually ſecure an impartial aſſeſſment of themſelves. Each Commiſſioner intereſted in any appeal, muſt withdraw until the determination of it. I. Sect. 104.

If divided into Committees.

If not divided into Committees.

27. But if ſuch Commiſſioners be not divided into Committees, then each Commiſſioner ſhall be aſſeſſed by the other Commiſſioners preſent; with a power of appealing to the Commercial Commiſſioners of the City of London, whoſe determination ſhall be final. I. Sect. 105.

They muſt keep their papers ſecret.

28. The Commercial Commiſſioners muſt carefully preſerve their books and Papers, in ſuch manner as may be moſt conſiſtent with the ſecrecy required. I. Sect. 108.

Traders where to be aſſeſſed.

29. Any perſon engaged in trade muſt be aſſeſſed by the Commercial Commiſſioners acting for the Diſtrict, wherein ſuch trade is carried on, although ſuch Perſon be not reſident within the Diſtrict. II. Sect. 25. F 39.

30. So any Trader reſiding in a County, where Commercial Commiſſioners are appointed, although not reſident within their limited Diſtrict, may be charged by ſuch Commercial Commiſſioners, if he makes his application in due time; and purſues the regulations above preſcribed for being aſſeſſed by Commercial Commiſſioners. I. Sect. 113.—See A. 41.

Commercial Commiſſioners may appoint a Clerk and other Officers who muſt be ſworn.

31. The Commercial Commiſſioners may appoint a Clerk and other neceſſary Officers, with the conſent of three of the Commiſſioners of the Treaſury; and diſcharge them at diſcretion, and appoint others. Their Clerk and other Officers muſt take and ſubſcribe an Oath for their faithful demeanor in all things relating to the due performance of the truſts repoſed in them by the Commercial Commiſſioners;

and alſo the Oath required to be taken by the Clerks to the General Commiſſioners. Theſe Officers are to take no reward for their ſervices except ſuch as the Commercial Commiſſioners with the conſent of the Treaſury, ſhall allow. I. Sect. 117.

Special Receivers appointed.

32. The Commercial Commiſſioners, and General Commiſſioners in the Country acting as Commercial Commiſſioners, may appoint Perſons to receive the Duties Aſſeſſed by them on Traders whoſe Aſſeſſment ſhall not be included in any Collectors Warrant, and who ſhall not have given the notice required to pay the ſame into the Bank. Every Special Receiver ſo appointed muſt give competent ſecurity for his conduct, to the ſatisfaction of the Commiſſioners and the Board of Taxes; and will be entitled to a ſalary agreed on between him and the Commiſſioners, and approved of by the Tax Office, not exceeding three half pence in the pound, on the ſums remitted by him to the Receiver General. Such Special Receivers are required to make Weekly remittances to the Receiver General; and may retain their own Salaries out of the laſt inſtalments they receive. VI. Sect. 6.

Incidental expences of Commercial Commiſſioners.

33. The Lords of the Treaſury may direct the Bank or the Receivers General to advance and defray out of any public money in their hands, the neceſſary and incidental expences attending the execution of this duty in reſpect to the Commercial Commiſſioners. I. Sect. 118.—II. Sect. 24.

D

D

OF SURVEYORS AND INSPECTORS.

Their qualification Oath.

1. THE Surveyors and Inſpectors are required to take the following Oath, viz.

"I, A. B. do ſwear, That in the execution of an "Act, intitled (here ſet forth the title of the firſt "Income Act) I will examine and reviſe all State-

"ments delivered within my Diſtrict, and in ſur-
"charging the Schedules of Income, and in object-
"ing to Deductions made therefrom, I will act
"according to the beſt of my information and know-
"ledge; and that I will conduct myſelf therein
"without favour, affection, or malice; and that I
"will exerciſe the powers entruſted to me by the
"ſaid Act, in ſuch manner only as ſhall appear to
"me to be neceſſary for the due execution of the
"ſame, or as I ſhall be directed by the Commiſſion-
"ers for the Affairs of Taxes, or any three or more
"of them; and that I will not diſcloſe any par-
"ticular contained in any Statement or Schedule
"of Income, or any evidence or anſwer given by
"any perſon who ſhall be examined or make affi-
"davit, depoſition or affirmation reſpecting the
"ſame, in purſuance of the ſaid Act, except in
"ſuch caſes and to ſuch perſons only, where it
"ſhall be neceſſary to diſcloſe the ſame for the
"purpoſes of the ſaid Act, or in order to, or in the
"courſe of, a proſecution for Perjury committed
"in ſuch examination or affidavit.

I. Sect. 34. "SO HELP ME GOD."

They are alſo required to take the additional Oath, preſcribed for Commercial Commiſſioners. VI. Sect. 9.—C. 7.

Their Reward.

They are to be rewarded for their trouble by the Board of Taxes, on a Certificate of their good conduct, either by the General Commiſſioners or Commiſſioners of Appeal, but not beyond the amount ſpecified in ſuch Certificate, I. Sect. 48.

Acceſs to Books.

2. They may have acceſs at all reaſonable times to the Commiſſioners Books, and may have extracts and copies made by the clerks. I. S. 50.—A. 25.

Reviſion of ſtatements.

3. They may apply to the Commiſſioners for a reviſion of any Statement, ſuggeſting its deficiency in Writing; or require that any perſon omitted in the Commiſſioners Book, may be added. I. S. 52. —A. 28.

Appeal by Surveyors.

4. If Surveyors are diſſatisfied with the determination of General Commiſſioners on any application to proceed on a ſurcharge, or for error in the Aſſeſſment, they may reſort to Commiſſioners of Appeal. I. Sect. 64, 71.—A. 28, 29.—B. 12.

Inſpection of ſtatements.

5. The Surveyors may inſpect the Statements and Schedules delivered to the General Commiſſioners, and ſurcharge or make their objections to the ſame previous to the examination of the principal party before the Commiſſioners: They muſt, before ſuch examination, give a written notice to the party charged, containing the particular article to which they object. I. Sect. 60.

Aſſeſſments amended on the Surveyor's Certificate of error.

6. When the Aſſeſſments are made and even allowed by the General Commiſſioners under this Act; if the Surveyor diſcovers any error, the ſame may ſtill be amended. The Surveyor muſt certify the error to the Commiſſioners, who have power to amend, if they deem an amendment neceſſary. The party charged muſt have notice of the amendment, in order that he may appeal againſt it: But ſuch appeal muſt not retard the levying the rates contained in the amended aſſeſſment; which ſhall be collected as if no appeal was depending; and a due abatement afterwards be made out of the ſubſequent payments according to the determination of Commiſſioners. I. Sect. 60. And if the payments actually made before the determination of the the Commiſſioners be known, ſhall exceed the whole yearly aſſeſſment, the Commiſſioners of Appeal ſhall give their Certificate of ſuch exceſs to the party charged; on the production of which the Receiver-General ſhall repay the overplus. I. S. 61.

Inſpection of Pariſh Rates and Corporation accounts.

7. The Surveyor may alſo inſpect any Parochial Rates, relative to the amount of any perſon's aſſeſſment, and alſo the Liſts of Jurors in the cuſtody of any public Officer. And by a written authority from three Commiſſioners of the Tax Office, he may require a copy of any accounts of a public nature kept by the * Officers of any Corporation or Company relative to the Income of any Perſon or Member accruing from the Funds of ſuch Corporation or Company. I. Sect. 62.

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* Such Officer muſt alſo deliver to the Surveyor a Statement of the Income of the Corporation, ſpecifying what parts are exempt.

8. The Inspector and Surveyor may at all sea- Copies of Public Papers.
sonable times, inspect and demand a Copy, gratis, of such Parochial Rates, Books, Documents, and Papers of a public nature, as the Commissioners may deem necessary to further their enquiries into the amount of any disputed Income, and as they shall authorise the Inspector or Surveyor to demand, by writing under their hands and seals. And if any Public Officer or person refuse to permit such inspection or grant such copy, he forfeits 20l.—VI. Sect. 26. A. 34.

9. In what case Surveyors may state a special Special Case.
case in writing for the opinion of Commissioners of Appeal. See B. 17.

E

OF ASSESSORS AND COLLECTORS.

THE Assessors must yearly, within fourteen Delivery of Notices.
days after the date of the Commissioners precept issued to them for that purpose, deliver to or leave at the house of every Householder, and every occupier of distinct apartments, where houses are let in separate apartments within their district, a written * notice, requiring him, within fourteen days after such notice, to return a List in Writing, containing the names of Lodgers and Inmates, and of persons for whom he may receive money and act as Trustee or Agent; and also to sign and deliver a Statement of the sum he means to contribute on his own account, as a just proportion of his Income; and a like statement of what he pro-

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* The Assessors will be regularly supplied every year with the forms of these Notices, Lists, and Statements from the Tax Office. But the particular forms of such notices, and the returns of Income prescribed by the Schedules of the former Acts are repealed: And such forms will in future be delivered, as are most conformable to the provisions of the several Acts. VI. Sect. 35.

poſes to contribute on behalf of the perſon fo whom he may be Truſtee or Agent and receive an Income. I. Sect. 38.

Time for returning Liſts.

2. Theſe Liſts and Statements muſt be returne every year to the Aſſeſſors within fourteen day after the ſervice of the notice, under a penalty o 20l.; and in caſe of neglect, the Aſſeſſors are t return the names of the defaulters to the Commiſ ſioners, and make out for them the beſt Liſt within their knowledge. I. Sect. 38, 67.—A 24.

Notice to new Inhabitants

3. If any perſon ſhall hereafter become reſiden in a Diſtrict, where he has not been charged to the Duty on Income for the current year, the Aſſeſſo or Surveyor ſhall by a written notice, require him to deliver, within 14 days from the date of ſuch notice, a declaration in writing ſigned by him, ſpecifying the place where he has been aſſeſſed fo that year and to produce the certificate of ſuch Aſſeſſment; or in default thereof, to deliver a Statement of his Income, for the purpoſe of being aſſeſſed. And every perſon neglecting or refuſing to deliver ſuch written Declaration, or making a falſe Return therein, ſhall forfeit 20l. and be aſ- ſeſſed; unleſs he can make it appear that he has been aſſeſſed in ſome other place. VI. Sect. 29. See A. 38.

Statements may be ſealed.

4. Each perſon may return the Statement of his Income, and the ſum he intends to pay either on his own account, or on account of any other perſon for whom he may be required to make ſuch return, under cover, ſealed up, and ſuperſcribed with a declaration that it contains his ſtatement to the Aſſeſſor, who will forfeit 20l. if he opens it, or neglects to deliver it ſo ſealed up to the Commiſ- ſioners Clerk; but the names of Lodgers or In- mates, and notice of a party's intention to be Aſ- ſeſſed by Commercial Commiſſioners muſt be de- livered open to the Aſſeſſors. II Sect. 2.

Notice to Lodgers.

5. On receiving Liſts of the Names of *

* Where the aſſeſſors have a previous knowledge of any Lodger or Inmate, they may deliver to him or her a notice in the firſt inſtance, without waiting for the return of the Houſe-keeper.

Lodgers or Inmates, the Aſſeſſors muſt, within ſeven days after the receipt thereof, give them notice to return ſimilar Liſts and Statements in like manner; and the Aſſeſſors are alſo to return the names of defaulters. I. Sect. 39.

Poor Perſons.

6. Theſe notices are not to be delivered to perſons exempt from the payment of Pariſh Rates on account of poverty. I. Sect. 40.

General Notices.

7. The Aſſeſſors muſt alſo, within fourteen days of the date of their Precept affix General * Notices to the ſame effect on the Church Door and Market Croſs, which ſhall be deemed ſufficient notice to all reſidents, though the particular notices have not been ſerved on them; and the Aſſeſſors muſt renew ſuch General Notices for ten days.—And any perſons defacing the ſame forfeits 20l.—I. Sect. 44.

Aſſeſſors return.

8. The Aſſeſſors muſt regularly every year, within three days after the time limited to deliver in Liſts and Statements, or after their receipt of the ſame, make their return thereof, and alſo of the names of the defaulters to the Commiſſioners Clerk. I. Sect. 45.

To be verified on Oath.

9. They muſt make Oath before the Commiſſioners of the due ſervice and publication of the Notices, and of the truth of the returns made by them, under a penalty of 20l. I. Sect. 46.

Their reward.

10. They are to be rewarded † for their trouble according to their diligence and good conduct, by the Commiſſioners of Taxes, on a Certificate from the General Commiſſioners under this Act. I. Sect. 47.

Declaration of being aſſeſſed by Commercial Commiſſioners.

11. Where any perſon engaged in trade is intitled to be Aſſeſſed by Commercial Commiſſioners he muſt declare his intention of being ſo aſſeſſed in

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* If there be no Church or Market-Croſs in the Place, then the notices muſt be fixed upon the Church door of the adjoining Pariſh. Ibid.

† The extent of their reward will depend on the attention they ſhew in the diſcharge of their duty; and particularly on the regularity of their returns.

writing to the Parochial Assessors, * instead of delivering to them a statement of his Income. I. Sect. 96. See C 9.

Certificate of Commercial Commissioners.

12. Every trader delivering his Statement of Income to Commercial Commissioners, must obtain from them or their Clerk a Certificate acknowledging the receipt thereof; which certificate must within three days be shewn to one of the Assessors, who is required to endorse thereon the time when the same was so shewn to him. II. Sect. 14.—See C. 13.

Notice of assessment.

13. The Collector must, on receiving the Assessments from the Commissioners Clerks, give notice, in Writing, to each person charged as to the Amount of his Assessment. I. Sect. 63.—K. 1.

Assessor refusing to take the office.

14. Every Assessor refusing to appear or to take upon himself the execution of this Act, forfeits 20l. I. Sect. 49.

Warrant to collect

15. Warrants to collect the rates will be issued by the Commissioners to the Collectors, who must collect the same: And if there be any arrear it will be recoverable as a debt upon record to the King. I. Sect. 72.—A. 39. F. 1.

16. The Collectors of these Duties in Scotland, are required before they act, to give Bond to the Commissioners, with such sureties as the Barons of the Exchequer require, for the due performance of their duty, and payment of all sums collected, to the Receiver-General for Scotland within the appointed times; under a penalty of 200l. over and above performance. These Bonds are either to be delivered to the Receiver General, or registered and an extract given to the Receiver General; who may in case of default put them in suit in Scotland, with the approbation of one or more of the Barons of the Exchequer there. III. S. 11, 12.

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* The Assessors must take care to make regular returns of all those declarations to the Commissioners Clerks; in order that the parties may be assessed by the Commercial Commissioners. They must also deliver copies of such declarations to the Inspector or Surveyor of the District.

F

OF THE MODE OF ASSESSING INCOME OF VARIOUS DESCRIPTIONS.

Aſſeſſments to be paid by inſtalments.

1. THE Aſſeſſments are to be made yearly, according to the * Scale of Contribution for Income, and to be paid by ſix inſtalments in each year, calculating from the 5th of April. Each inſtalment muſt be paid to the Collector, within ten days after it becomes due. I. Sect. 2, 72. E. 15.

Commiſſioners may direct the payment of inſtalments.

2. When it ſhall happen that the Income Acts cannot be executed in any year previous to the time uſually appointed for payment of the firſt and any ſubſequent inſtalment, the Commiſſioners may ſtill proceed to make their Aſſeſſments after that period, and ſettle in ſuch manner as they think moſt reaſonable, at what time, and in what proportions the inſtalments, of which the day of payment has elapſed, ſhall be paid. VI. Sect. 33.

To be laid at the place of uſual reſidence.

3. Every Houſeholder is liable to be rated for his whole Income in the place of his ordinary reſidence at the time of receiving notice of this duty, although he may have property or carry on trade in another place, unleſs he gives notice to the Aſſeſſors of his being rated elſewhere. I. Sect. 73. C. 29.

Perſons having two places of reſidence may elect.

4. If any perſon have two places of reſidence in different diviſions, he muſt deliver a ſtatement of his intended contribution in each, or declare in which place he deſires to be rated; and he may elect on giving notice to the Aſſeſſors in each place, either to pay his whole rate in one, or in proportionable parts in both diviſions, as ſpecified in his notice. I. Sect. 75. F. 37.

5. But if any Perſon having two places of reſidence neglects to deliver a ſtatement, or declaration where he deſires to be Aſſeſſed, he will be

* For Scale of Income, ſee Appendix.

Aſſeſſed on his whole Income in each diviſion, and can only relieve himſelf by Appeal, and electing in which place he will be charged to the duty. I. Sect. 75.

Relief to Perſons doubly Aſſeſſed.

6. Whenever a double Aſſeſſment ſhall happen to be made on one perſon, for the ſame Income, in different diviſions, he muſt apply for relief to the acting Commiſſioners in both. The Commiſſioners by whom he was firſt Aſſeſſed, ſhall, on ſuch application, give him gratis a Certificate of the amount of his Aſſeſſment, and the particulars of his Income there Aſſeſſed. And the Commiſſioners of the other Diviſion ſhall, on the production of ſuch Certificate, and on their being ſatisfied that the party has been doubly Aſſeſſed, direct the ſecond Aſſeſſment to be vacated. VI. Sect. 37.

Perſons having no fixed Reſidence.

7. Perſons having no certain place of reſidence, ſhall be charged at the place where they happen to be reſident at the time of executing this Act, unleſs they give notice to the Aſſeſſors of their ordinary reſidence in ſome other place. I. Sect. 73.

Temporary Reſidents Aſſeſſed.

8. Where any Perſon ſhall, by reaſon of a temporary reſidence only, be adjudged exempt from the Income Duty, he ſhall be liable to the Duties charged by the Aid and Contribution Act: 38 Geo. 3. c. 16.—And for that purpoſe two of the Income Commiſſioners ſhall iſſue their Precept to the Parochial Aſſeſſors of the Duties on Houſes, Windows, and other aſſeſſable Articles under the Conſolidated Statutes, 38 Geo. 3. c. 40 and 41. acting for the place where the ſaid party ſhall reſide or be liable to be charged, requiring ſuch Aſſeſſors to return to them, at a time and place to be appointed in their Precept, the particular amount of the Duties, for which ſuch party ſhall ſtand aſſeſſed under the laſt mentioned Acts. And if no Aſſeſſment ſhall have been made on him under thoſe Acts, or he be not charged to the full amount, then to return his Houſe and Window Duty, and the greateſt number of other aſſeſſable Articles kept or retained by him, for which he may be ſubject to charge under the ſaid Conſolidated Acts. VI. Sect. 20. See H. 6.

9. If a ſufficient Aſſeſſment ſhall have been previouſly made on the party under the laſt mentioned acts, then the Aſſeſſor muſt return a copy of ſuch Aſſeſſment to the Income Commiſſioners without further computation But if no ſuch Aſſeſſment be previouſly made, then the Aſſeſſors muſt compute an Aſſeſſment on the party, in proportion to the Duties he would have been liable to pay under the ſaid Conſolidated Acts in reſpect of Houſes and other aſſeſſable articles, and return ſuch computed Aſſeſſment to the Commiſſioners of the Diviſion for Houſes and other Aſſeſſed Taxes for their confirmation by Appeal if required: And when the computed Aſſeſſment ſhall be ſo confirmed, and delivered to the Income Commiſſioners, it ſhall be the baſis of an Aſſeſſment to be made by them on the party, purſuant to the rules preſcribed by the Aid and Contribution Act. VI. Sect. 21, and 22. Computed Aſſeſſment to be made by Aſſeſſors.

10. In computing the Aſſeſſment above-mentioned in the caſe of a Lodger occupying only part of a houſe, ſuch part of the houſe as he has in his actual occupation muſt, for this purpoſe, be conſidered as a ſeparate Dwelling-Houſe, and ſo taken into the calculation. VI. Sect. 24. In the caſe of Lodgers.

11. No Aſſeſſment to be computed as aforeſaid, for the purpoſes of the Income Acts, ſhall be deemed a further charge on any party under the Conſolidated Acts, than he would have been liable to, if ſuch computation had not been made. VI. Sect. 21.

12. When a perſon uſually reſident abroad ſhall, during the continuance of any charge made on him under the Income Acts by reaſon of a temporary reſidence in Great-Britain, leave the Kingdom, he muſt give notice to the Commiſſioners Clerk of the time of his intended departure, and produce to ſuch Clerk a receipt of the payment of all the inſtalments due prior to that time: and the Commiſſioners will vacate the remaining charge upon him from the time of his actual departure, which muſt be certified to them by an Officer of the Cuſtoms at the Port of his departure. If theſe re- Perſons leaving the Kingdom muſt give notice.

quiſities be not complied with, the charge will continue, and the duties be levied to the end of the current year. No ſubject of his Majeſty is entitled, by departing from the Kingdom within the current year for which any charge is made, to vacate ſuch charge in reſpect of his Income ariſing in Great-Britain. VI. Sect. 23.

Lodging Houſes.

13. Where a Houſe is kept by the owner for the purpoſe of being let out in Lodgings, he ſhall only be chargeable for ſuch part of it as he actually holds in his own occupation for his private uſe: And for the remainder, or for the whole Houſe, if it be entirely let out in Lodgings or kept for that purpoſe, he ſhall be charged in reſpect of the Income ariſing from the profits acquired thereby. VI. Sect. 38.

Perſons out of the Realm.

14. Perſons chargeable, being out of the Realm, ſhall be rated at the place of their laſt ordinary reſidence within the Realm, if known; or where their property is, unleſs their Agent or Receiver give notice of his intentton to be Aſſeſſed in ſome other place. I. Sect. 73.

Perſons changing Reſidence.

15. Every perſon removing from the place where he ſhall firſt receive notice of this duty, and being deſirous not to be charged there, muſt give notice of his removal to one of the Aſſeſſors. And if any Perſon removes without giving ſuch notice, and with intent to evade the duty, he forfeits 50l. and ſtill continues liable to be Aſſeſſed in the place from whence he ſo fraudulently removed. I. Sect. 74.

Perſons guilty of evaſion to be charged double.

16 And if any perſon ſhall evade the payment of this duty by changing the place of his reſidence, making a fraudulent aſſignment of his property, delivering a falſe account, or varying his ſecurities, ſo as to render his property unproductive, or by any other fraudulent contrivance whatever, he ſhall, on proof thereof before two Commiſſioners, be Aſſeſſed double, in caſe no charge had been made upon him; and if he had been charged in a leſs proportion than he ought, then he ſhall be Aſſeſſed in addition double the amount of the difference between the ſum actually charged, and what ought to have been charged. I. Sect. 92.

17. Where the Commiſſioners ſhall aſſeſs any perſon at a greater amount than the ſum ſpecified in his Statement, or ſhall diſcover within the year after making their Aſſeſſment that the ſame ought to be increaſed, they may charge the party for every ſuch increaſe beyond the ſums contained in the Statement or Aſſeſſment with a proportion, not exceeding double the amount of the increaſe; unleſs the party ſhall make it appear, that the omiſſion did not proceed either from fraud or wilful neglect. VI. Sect. 25. Increaſe of Aſſeſſments to be doubled.

18. The Income of a Wife living with her huſband ſhall be accounted for by him at the time of delivering in his own ſtatement. I. Sect. 41. Income of a Wife.

19 Every Truſtee or Guardian, and the Public Officer of any Corporation, ſhall be charged at the place of his reſidence in each year, at the time of executing this Act, unleſs he gives notice to the Aſſeſſors of his ordinary reſidence in ſome other place. I. Sect. 72, 90. Truſtees where chargeable

20 Where two or more Truſtees, Agents, or Guardians, reſident in different places, are liable, as ſuch, to be ſeparately Aſſeſſed for the ſame Income of their ceſtui que Truſt or Principal: they are required to give a written notice to the Commiſſioners acting within their ſeveral Diſtricts, ſtating in what place (being the reſidence of one of them) they are deſirous of being Aſſeſſed, and they ſhall be Aſſeſſed there accordingly. It being the clear intent of the Legiſlature, that only one Contribution ſhall be paid for the ſame Income, a proviſion is made, that in all caſes where more than one Truſtee or Agent ſhall happen to be ſeparately Aſſeſſed for the ſame Income, the Commiſſioners acting for the place wherein ſuch Truſtees or Agents have elected to be Aſſeſſed, ſhall give them a Certificate of ſuch their Election and Aſſeſſment gratis; on the production of which all other Aſſeſſments made by different Commiſſioners for the ſame Income ſhall be vacated. IV. Truſtees may give notice where they will be Aſſeſſed.

21. If a Ceſtui qui Truſt be of age, and reſident in Great-Britain, it is ſufficient for his Truſtee or Agent to return his name and place of reſidence Ceſtui que Truſt to return Statement

without making any ſtatement; which return ſhall be delivered to the Surveyor. I. Sect. 42.

22. And where a Truſtee has authoriſed his Ceſtui que Truſt to receive the income of the Truſt property, ſuch Ceſtui que Truſt is to return the ſtatement and be rated for the ſame. I. Sect. 43.

Truſtees to account for imperfect ſtatement.

23. Where a Truſtee or Agent is in the actual receipt of the Income of his Ceſtui que Truſt or Principal, he muſt deliver in the moſt perfect ſtatement he is able to make. If it be in any reſpect imperfect, he muſt ſtate the reaſons of his inability to make it more perfect; and if the Commiſſioners be ſatisfied with ſuch reaſons, he will not be liable to any penalty. I. Sect. 55.

Bankers.

24. No Banker or Agent receiving any Income for a Perſon reſident in Great-Britain, and intitled thereto, ſhall be deemed to be in the actual receipt of ſuch Income for the purpoſes of this Act. I. Sect. 43.

Contingent Income.

25. In caſes where the title to any Income is contingent, or diſputed, ſuch Income ought to be ſeparately charged, and the actual Receiver muſt deliver a ſtatement, and pay the duties charged thereon. And if the ſame be under the control of any Court, ſuch Court ſhall, on a ſummary application by the Truſtee, Agent or Surveyor, give the neceſſary directions for aſcertaining the amount of ſuch Income, and payment of the duties charged thereon. I. Sect. 84.

Income in litigation.

26. So, the Income of Infants and other perſons in litigation may be aſſeſſed under the directions of the Court, in which the ſuit depends; and ſuch Court ſhall make all neceſſary orders for the payment of the Duties. I. Sect. 85. And all proceedings for the charging and obtaining payment of ſuch duties ſhall be free of Stamps. I. Sect. 86.

Agents appointed by Courts.

27. Every Court, having controul over any Income chargeable to theſe duties, either by reaſon of a depending Suit, or of the property belonging to Infants, Lunatics, or other Perſons, is authoriſed to appoint proper Agents, with ſuitable ſalaries to be approved and paid by order of the Lords of the Treaſury, for the purpoſe of tranſacting with the Income Commiſſioners all buſineſs relative to ſuch

Incomes. Theſe Agents muſt, under the direction of the Court, make out the Statements as ſoon as convenient after their appointment, and deliver them to the Commiſſioners acting for the Diſtrict in which the Court ſits; and ſuch Commiſſioners are required to make and tranſmit their Aſſeſſments to the ſaid Court, by whom payment will be directed. VI. Sect. 34.

Income of Tenants at RackRent.

28. The Occupiers of Land are in no caſe to be charged with more than one-tenth of the actual profits, ariſing from their Lands. See B. 11. Schedule 11th caſe.

Land Surveyors aſſiſtants.

29. And the Commiſſioners may call to their aſſiſtance any Land Surveyor, or two occupiers of land in the ſame neighbourhood, to aid them in aſcertaining the true Income of ſuch Tenant, and require a ſchedule of particulars upon the reſult of ſuch opinion; and proceed in the ſame manner as Commercial Commiſſioners do with reſpect to their aſſiſtants. I. Sect. 94.

Newly accruing Income.

30. Where any new or additional income ſhall accrue to any perſon during the courſe of the current year, either in his own right, or as Agent for another, or jointly with another, ſuch perſon muſt, within twenty-eight days after the accruer of ſuch new Income, give notice thereof to the Parochial Aſſeſſors; and deliver a written ſtatement of the amount of it, and proceed to be aſſeſſed for the ſame, from the period when ſuch new Income accrued, until the end of the then current year. The Commiſſioners are authoriſed to proceed in making ſuch additional or new Aſſeſſment, in the ſame manner, and with the ſame powers, as are veſted in them in other caſes. And if the party having ſuch accruing intereſt, ſhall neglect to give notice or return his ſtatement thereof, he forfeits 20l. II. Sect. 27.

Apportionment in caſe of death.

31. Where ſuch new intereſt ſhall accrue to one perſon, on the death of another, who was Aſſeſſed for the ſame; the Commiſſioners ſhall, on the application of the repreſentatives of the deceaſed, and on a return of the name and reſidence of the perſon to whom ſuch intereſt ſhall have accrued,

grant a certificate of diſcharge to them, from any further payment in reſpect of ſuch Income. The repreſentatives of the deceaſed are only required to pay ſuch part of the duty as ſhall have * accrued before the death. II. Sect 28.

Income from trade or profeſſion.

32 The Income ariſing from profeſſion, office, or trade, muſt be eſtimated either according to the actual produce of the laſt year, or by the average produce of the three laſt years, at the option of the party to be charged. I Sect. 79.

When a party has made his election, he muſt, in future years, continue to eſtimate his Income according to the mode of calculation firſt adopted. Firſt Schedule 15th caſe.

Diminution of ſuch Income.

33. If a diminution of Income ariſes from any ſpecific cauſe within the current year, the Party charged may apply to the General Commiſſioners, who are authoriſed to give him relief by amending the aſſeſſment, on ſufficient proof being adduced before them, of the ſpecific cauſe of ſuch diminution. I. Sect. 78. See alſo 38. G. 3. c. 16. S. 72. But it muſt be obſerved, that ſuch relief can only be given in caſes where the Income is eſtimated by the actual produce of the laſt year; for where the Income is taken at the average produce of the three laſt years, no abatement can be made on account of any variation, or for any ſpecific cauſe, except the party ſhall actually ceaſe to be poſſeſſed of the property, or to be engaged in the employment from which the Income ariſes. I. Sect. 79, 80. See I. 2.

Deductions by Tradeſmen.

34 Tradeſmen are not intitled to make any deductions on account of money employed by them as capital, or in improvements, or on account of intereſt for their capital, except for ſuch intereſt as they are actually bound to pay to other perſons for the ſame. I Sect. 81.

35. Alſo, where a Tradeſman has property not employed as capital in trade, he cannot make any

* This differs from the Contributio Act; for, under that Act, the repreſentatives of a deceaſed perſon were liable to pay the accruing duty up to the end of the year in which the death happened. 38 G. 3. c. 16. Sect. 42

deduction from the Income ariſing from ſuch property, by reaſon of any diminution of his capital engaged in trade. Ibid.

36. But tradeſmen may deduct for the repairs of Premiſes occupied for the purpoſe of trade, and for the ſupply and repairs of their Implements of Trade, a ſum of money uſually expended for ſuch purpoſes according to the average of the laſt three years; but not any extra ſum expended by them in the courſe of any one year. Ibid.

Splitting of Income prohibited.

37. No Perſon is allowed to divide his intended contribution into ſeveral portions, or to pay the ſame partially in different Diviſions. Every Statement, whether joint or ſeparate, muſt comprehend the whole ſum intended to be contributed by the party or parties making it, in reſpect of the whole of his or their Income, from whatever ſource the ſame may ariſe. The delivery of ſeparate Statements by the ſame Perſon to different Aſſeſſors or ſets of Commiſſioners is now expreſsly prohibited; and every Perſon, whether Principal, Truſtee, or Agent, is required to deliver a ſtatement of his whole intended contribution in one and the ſame Diſtrict, and to the ſame Aſſeſſors or Commiſſioners by whom he ſhall be aſſeſſed for his entire Income; except in caſes, where the ſame Perſon happens to be engaged in Trade in different Partnerſhips, or ſeparately in divers places. I. Sect. 76. VI. S. 1. See C. 24.

How to Aſſeſs Partners in Trade.

38. * Partners in Trade have now an option either to be aſſeſſed jointly or ſeparately for their income ariſing from trade; and they are directed to ſpecify in their joint or ſeparate Statements, the name and reſidence of each Partner; and whether the Statements of the Partnerſhip Income of the preceding year, (if any were delivered in) contain-

* The mode of Aſſeſſing joint Trading Property is, by the regulations above ſtated, reduced to ſuch a degree of certainty as will in a great meaſure prevent ſplitting of Income, and any evaſions which took place laſt year amongſt Perſons engaged in Trade. The 82d clauſe of the firſt Act is now virtually repealed, and therefore I have not noticed it in this Digeſt.

ed the joint or ſeparate Income of ſuch Partners; and before what Commiſſioners each Partner was Aſſeſſed, and whether ſuch Statements were calculated on the Income of the preceding year, or an average of any, and what number of years. VI. Sect. 4. C. 11.

Delivery of ſtatement by Partners.

39. The Statements of Partners, whether joint or ſeparate, ſhall be delivered to the Commiſſioners of the Diviſion where the trade is carried on; notwithſtanding the ſame perſons may be engaged in diſtinct Partnerſhip concerns. If the trade be carried on in different places, then the principal Partner reſident in Great-Britain may chuſe at which of thoſe places ſuch Statements ſhall be delivered. But if the ſhares of the ſeveral Partners, reſident in Great-Britain, be equal, then the reſident Partner, firſt named in the Copartnerſhip deed, or (if no ſuch deed) in the firm of the Houſe, ſhall make his election, and give notice thereof to every other reſident Partner. When none of the Partners reſide in Great-Britain, then their Agent or Factors there muſt deliver in a Statement of the Partnerſhip Income jointly for them. Ibid. Sect. 5.

As to Non-Reſident Partners.

When ſome of the Partners reſide in Great-Britain and others abroad; and the reſident Partners are deſirous of delivering in ſeparate ſtatements; then the principal reſident Partner ſhall deliver the ſtatements of the Income of all the non-reſident Partners, ariſing from the partnerſhip concerns.—Ibid.

Joint ſtatement by Partners.

40. When Partners are deſirous of being charged jointly, then their ſtatements ſhall only compriſe the Income ariſing from the trade and joint property; and a diſtinct joint Aſſeſſment ſhall be made on them for the whole thereof, without any diviſion into ſhares according to each Partner's intereſt in the trade, and without any addition of their ſeparate Incomes. But if any of ſuch Partners ſhall be alſo chargeable in reſpect of his private ſeparate Income to an amount leſs than 200l. per ann. then he muſt either declare his ſpecific ſhare of the Partnerſhip Income, in order that his ſeparate Income may be added to it in his Aſſeſſment,

How to Aſſeſs the ſeparate Income of each.

or he muſt ſubmit to pay one-tenth of his ſeparate Income, whatever the real amount thereof may be. Ibid.

When to go before Commercial Commiſſioners.

41. No ſole Trader in London or its vicinity, whoſe propoſed contribution for the year, does not amount to 20l. is intitled to be aſſeſſed by the Commercial Commiſſioners there. But Partners whoſe joint contributions in reſpect of Income ariſing from Trade (returned in one Joint ſtatement) ſhall amount to 20l. are intitled to be aſſeſſed by the Commercial Commiſſioners there; although the annual Income of each Partner from the trade does not amount to 200l. Ibid. Sect. 7.

Change in Partnerſhip.

42. If any change takes place in a Partnerſhip by death or otherwiſe within the period allowed for the computation of Income, and before the Aſſeſſment is made, the Commiſſioners ſhall proceed to aſcertain the Income, according to the ſtatement delivered in, notwithſtanding ſuch change; unleſs the Partners ſucceeding to the Trade alledge and prove to their ſatisfaction a diminution of Income from ſome ſpecific cauſe, by reaſon of the change. . Sect. 83.

Income of Corporations.

43. The annual Income of Corporations and ublic Companies are like all other Incomes chargeble to theſe duties. I. Sect. 2, 87. And all the roviſions of the Income Acts extend to Corporaons, where applicable. VI. Sect. 36.

In what caſes exempt.

44. But no part of the revenue of any Corporaon, applied either ſolely to charitable purpoſes, or the payment of any annual dividend or intereſt payble to individuals having claims on their fund ſhall chargeable in the hands of the Corporation with eſe duties. For all charitable inſtitutions are empt from this duty; and the other individuals whom any ſuch dividends and intereſt ſhall be eived will be liable to the duty in reſpect there-

But if a Corporation pay any dividends or tereſt to perſons not ſubjects of, nor reſident in kingdom, then an account of ſuch dividends intereſt muſt be delivered, on demand, to the veyor authoriſed for that purpoſe by three of Commiſſioners for the Affair of Taxes, as part of

the ſtatement of the * Income of the Corporation. I Sect. 88.

So that part of the Revenue of any Corporation which ſhall be appropriated by any Statute or Bye-law towards defraying the expences incident to the Civil Government of the place, is alſo not chargeable to theſe duties. I. Sect. 89.

Revenues of Colleges

45 Money appropriated by any Collegiate Body under Charter or Endowment towards the maintenance or advancement of any Maſters, Fellows, Students, or Members thereof, is not rateable to this Tax in the hands of the Corporation; but where ſuch exemption is claimed, an annual account thereof muſt be made up and allowed by the Commiſſioners; and the Perſons to whoſe uſe ſuch Income ſhall be applied muſt be charged in reſpect thereof. I. Sect. 89.

Statement of Corporations to be delivered to Surveyors.

46. The Public Officer of every Corporation is required, within twenty-eight days after publication of the general notice in the place where his Office is ſituate, to deliver to the Inſpector or Surveyor, a ſtatement of the annual Income of the Corporation, ſpecifying therein for what part of ſuch Income the Corporation is not liable to be charged, and to what purpoſes ſuch exempted part of the Income is applied. And the Surveyor muſt tranſmit the ſame to the General Commiſſioners Clerk. I. Sect. 90.

Income to be eſtimated according to the directions of the Acts.

47. The eſtimates of annual income ought in all caſes to be made according to the directions of the Acts, and the annexed Schedules, ſo far as the ſame are applicable to each particular Income; and where not applicable, then according to the beſt knowledge and belief of the party. No greater or other deductions ought to be made in the computation of Income, than are expreſsly enumerated in the Acts and Schedules. I. Sect. 77.

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* The Act does not ſay, whether ſuch Income ſhall or ſhall not be charged with the duty in the hands of the Corporation: But I conceive it ought not, as the Corporation has no beneficial intereſt in ſuch dividends which belong to a non-reſident Foreigner. See G. I. 2.

G

OF PERSONS AND CORPORATIONS CHARGEABLE WITH THE TAX. G

1. EVERY * Subject of the King is assessable for his Income arising from property in Great-Britain; although he be not resident there. I. Sect. 2. Subjects non-resident.

2. All Persons residing in Great-Britain, and every Corporation and Public Company are chargeable for their Income arising from Land in Great-Britain or elsewhere, and every other description of Property. Ibid. see F. 2. All persons resident.

3. Any Subject of the King, occasionally absent from Great-Britain for a temporary purpose only, shall be charged in respect of his Income, in the same manner as if he was actually resident. I. Sect. 10. Subjects occasionally absent to be charged as present.

H

OF PERSONS AND PROPERTY EXEMPT FROM THE TAX. H

1. EVERY person not possessing an Income of 60l. per annum, is totally exempt from this Tax. I. Sect. 2. Persons under 60l. per ann.

2. The Funds of all Friendly Societies established under the † Friendly Society Act are also exempt. I. Sect. 4. Friendly Societies.

3. So all Corporations and Fraternities establish'd for Charitable Purposes only. I Sect. 5.—F. 43, 44. Charitable Societies.

* According to the fair construction of this clause, it seems that Foreigners, not resident in Great Britain, but deriving Income from property situated there, are not liable to be assessed in respect of such Income.

† 33 Geo. 3. c. 54.

Preſiding Officers. 4. The official Income of any annual preſiding Officer of a Corporation is alſo exempt. I. Sect. 6.

Curates ſtipend. 5. A Rector or Vicar is not chargeable for the ſtipend paid to his Curate, if he be uſually reſident and doing duty at one of his Beneſices, or has a legal excuſe for *non-reſidence. I. Sect. 7.

Temporary Reſidence. 6. †Perſons being in Great-Britain for a temporary purpoſe only, and not with a view of eſtabliſhing a permanent reſidence there, are not chargeable with the duty. I. Sect. 8.

7. The exemption, on account of temporary reſidence, does not extend to perſons who have reſided in Great-Britain for ſix calendar months, prior to the time required for the delivery of their ſtatements. Such perſons are chargeable to the Income Duty, as actual reſidents, whether they be Britiſh Subjects or not. VI. Sect. 19. F. 8.

Corporations. 8. Corporations and Public Bodies paying Dividends out of their Funds, to individuals are not chargeable for ſuch Dividends. F. 44.

I

I AS TO ABATEMENTS OUT OF THE TAX.

Abatements in reſpect of Children. 1. PERSONS principally maintaining their children either of the preſent or any former marriage of the huſband or wife, and having

An Income of 60l. but under 400l. per ann. are entitled to an ‡abatement of 5 per cent. on the amount of the tax for each child.

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*21 H. 8. c. 13.

†Such Perſons continue liable to be charged under the Aid and Contribution Act, and if they be doubly charged they may be relieved on appeal. I. Sect. 8, 9.—VI. Sect. 20.

‡These abatements are not to be made by the parties themſelves, but by the Commiſſioners from the amount of the Aſſeſſment, after the ſame has been aſcertained by them. When a party claims an abatement for a child or children, he ſhould add the following words to his Statement, viz. "Subject to an "abatement claimed by me on account of a child or children, "by virtue of the ſaid Act." And ſuch party muſt prove to the ſatisfaction of the Commiſſioners the truth of his ſaid declaration, ſtating the number of his children. I. Sect. 3.

An Income of 400l. but under 1000l. 4l. per cent. if any one child be above ſix years old; but only 3l per cent. if all the children be under ſix years old.

An Income of 1000l. but under 5000l. 3 per cent. if any one child be above ſix years old, but only 2 per cent. if all the children be under that age.

An Income of 5000l. or upwards 2 per cent. if any child be above ſix years old, but only 1 per cent. if all the children be under that age. I. Sect. 3.

Abatement in reſpect of dimimution of Income.

2. If any perſon can ſatisfy the Commiſſioners that his Income has been diminiſhed from any ſpecific cauſe ſince it ought to be computed; he will be entitled to a juſt abatement, to be made by the Commiſſioners. I. Sect 78 ſee F. 33.

3. When Commercial Commiſſioners allow any abatement on account of diminution of Income and grant a Certificate of ſuch allowance, the Bank ſhall, on the authority of ſuch Certificate, direct their Caſhier to repay to the party what appears to have been overpaid by him, out of any public money in the hands of ſuch Caſhier, who ſhall replace the ſame out of the firſt money ariſing from the Income Duties that comes into the Bank. VI. Sect. 14.

K

OF THE COLLECTION AND PAYMENT OF THE TAX.

K

Warrants to collect Aſſeſſments.

1. WHEN the Aſſeſſments are ſigned and allowed by the Commiſſioners, duplicates of them muſt be delivered to the Collectors, who muſt give notice in Writing to each party charged, of the amount of his Aſſeſſment. I. Sect. 63.

And Warrants muſt be iſſued by the Commiſſioners for the collection thereof. I. Sect. 72. A. 39. E. 14.

Recovery of Arrears when Parties remove.

2. If any Perſon ſhall remove from the place where he has been Aſſeſſed, without diſcharging all the inſtalments due at the time of his departure, or without leaving ſufficient effects there to pay the ſame; and the duty ſhall remain in arrear for twenty days, after the time appointed for payment thereof, he ſhall, excluſive of the Duty, forfeit 20l. The Board of Taxes muſt certify to the Commiſſioners of the Diſtrict, where the party ſhall be then reſident, the whole amount of his Aſſeſſment and Arrear; and on ſuch Certificate the ſaid Commiſſioners ſhall iſſue their Warrant of Diſtreſs for the recovery, not only of the actual arrear due, but alſo of the whole remainder of the Aſſeſſment for the year: And if ſufficient diſtreſs cannot be found, then the unſatisfied part of ſuch Aſſeſſment ſhall become recoverable as a Debt upon Record to his Majeſty. VI. Sect. 29.

Truſtees may retain the duties.

3. All Truſtees, Receivers, and Public Officers of Corporations who are aſſeſſed and contribute in reſpect of the Incomes of their Principals, may retain the amount of the duties out of any money which comes to their hands; and ſhall be indemnified againſt their reſpective employers for all payments made by them in purſuance of this Act. I. Sect. 91.

Payment by Truſtees ſuſpended.

4. And if any Truſtee or Agent to any perſon of full age, and out of the kingdom, ſhall prove to the ſatisfaction of the General Commiſſioners, that he has not had in his hands, ſince the delivery of his ſtatement, ſufficient money to pay the ſum Aſſeſſed; ſuch payment ſhall be ſuſpended, until ſufficient money ſhall come to his hands for that purpoſe. And if ſuch Truſtee or Agent can ſhew from the death of his principal or other cauſe, a revocation of his authority as Agent, then the General Commiſſioners may vacate the Aſſeſſment; ſubject in each caſe to an Appeal on the application of the Surveyor or Inſpector. II Sect. 29.

Payments into the Bank.

5. Any perſon, having received notice of his Aſſeſſment from the Parochial Collector, or a Certificate thereof from the Commercial Commiſſioners, may pay his whole duty, or not leſs than

three inſtalments at a time, in advance, at the Bank of England, who are authoriſed to allow diſcount at 5l. per cent. on the ſum ſo advanced; calculating ſuch diſcount for the period or periods by which each reſpective * ſum ſhall be paid, ſooner than the period preſcribed by the firſt Act, for payment thereof. The Caſhier of the Bank will give to each perſon a Certificate of his payment and duplicate thereof, ſpecifying the number of inſtalments diſcharged, and the allowance for prompt payment. Theſe Certificates will be received by the Collectors as caſh, in diſcharge of ſo many inſtalments of the duty as are therein mentioned.—I Sect. 95.—II. Sect. 30, 31.

The Bank must enter ſuch payments, and permit copies to be taken.

6. Private payments may be made into the Bank under marked Certificates.—Any perſon Aſſeſſed by Commercial Commiſſioners, either in London or in the country, may pay his Aſſeſſment into the Bank, together or by inſtalments in due time: and the Caſhier of the Bank, †who is required to open a ſpecial account with ſuch Commiſſioners for that purpoſe, ſhall regularly enter ſuch payments, and permit copies of his entries thereof to be from time to time taken for the uſe of the ſaid Commiſſioners, who ſhall have made the Aſſeſſments. And if on reference to their private Book, the Commiſſioners find that any of the perſons Aſſeſſed are in arrear and unpaid after the time fixed for the payment thereof, they muſt by notice in writing to the party charged and making default, require him to pay the ſum in arrear within a time to be limited in the notice: And if the party ſhall again neglect to pay ſuch arrear within the limited time, the Commercial Commiſſioners are required to iſſue their Warrant, and levy the arrear in the ſame manner as the other Commiſſioners are empowered to levy money under the Act. I. Sect. 109. II. Sect. 17.

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* By this, I underſtand, that the diſcount on the ſum paid in advance ſhould be ſo calculated as to diminiſh in proportion as each reſpective inſtalment would become due.

† He is ſo required by I. Sect. 106.

Duplicates tranſmited to Receiver-General.

7. In the caſe of Traders who ſhall not have given notice to the Commercial Commiſſioners of their intention to pay the ſums Aſſeſſed on them at the Bank, the Commiſſioners are directed to tranſmit Duplicates of the Aſſeſſments made by them on ſuch Traders to the Receiver-General, who ſhall on the receipt of any money under marked Certificates, enter the ſame in a book to the account of the ſaid Commiſſioners. And the Receiver-General ſhall, ten days before any ſecond or ſubſequent Inſtalment becomes due, return to the ſaid Commiſſioners an account of all arrears, with the numbers and letters to which ſuch arrears ſhall reſpectively relate; and on reference to their private Book, the ſaid Commiſſioners muſt give notice to all the defaulters of their reſpective arrears, and if neceſſary proceed to levy the ſame by their Warrant as above directed in K. 6. I. Sect. 106 109. II. Sect. 16. III. Sect. 5.

Payments into the Bank under Certificates from Commercial Commiſſioners in the country.

8. All perſons who have given † previous notice to Commercial Commiſſioners in the country, of their intention to pay their Aſſeſſments into the Bank of England, but not otherwiſe, may, within the time limited for the payment of their reſpective Aſſeſſments on production of their Certificates numbered and lettered by the Commercial Commiſſioners, pay into the Bank either the full amount of their Aſſeſſments, or any proportion thereof, at the times limited for the payment thereof, under the reſpective letters or numbers marked on ſuch Certificates to the account of the Commercial Commiſſioners acting for the Diſtrict; which account the Bank ſhall open with ſuch Commercial Commiſſioners for the purpoſe. And the Caſhier of the Bank ſhall enter the money ſo received to the account of the Commiſſioners, with the reſpective numbers and figures ſet oppoſite thereto, without requiring the names of the perſons for whoſe uſe the ſame ſhall be paid; and grant Certificates acknowledging the receipt thereof; which Certificates ſhall be delivered to the

† See C. 20.

Commercial Commiſſioners, and be deemed a diſcharge to the parties Aſſeſſed for the ſums ſo paid. The Caſhier of the Bank muſt alſo tranſmit to the Commercial Commiſſioners on demand, accounts of all money ſo paid into the Bank to their account, with the reſpective figures and letters under which ſuch ſums ſhall have been ſo paid. II. Sect. 19. C. 19. 20.

Amount of money ſo paid into the Bank, to be tranſmitted to the Receiver General.

9. The Commercial Commiſſioners laſt mentioned are alſo required within ten days after the time appointed for payment of each inſtalment, to tranſmit to the Receiver General of the County or Riding an account of the groſs amount of all ſums ſo paid into the Bank, under ſuch marked Certificates as aforeſaid; which account ſhall be received by the Receiver General as caſh, and go in diſcharge of the duties therein mentioned. And in caſe default be made in any ſuch private payment at the Bank, after notice from the Commercial Commiſſioners, they may inſert the ſum in arrear in the duplicate of Aſſeſſment delivered to the Parochial Collector, and grant a warrant for levying the ſame as in common caſes; and deliver the counterpart of the Aſſeſſment to the Receiver General. II. Sect. 20.

Payment to the Receivers General in the Country.

10. The Receivers General or their Deputies are required, on the receipt of any money paid to them under marked Certificates from any Commercial Commiſſioners, to make a ſpecial entry thereof in a book kept for that purpoſe, with the number and figure marked in ſuch Certificate ſet oppoſite thereto, and to open an account with the ſaid Commercial Commiſſioners reſpecting the ſame. I. Sect. 106. C. 19.

11. Duplicates of all Aſſeſſments muſt be ſent to Receivers General. C. 22.

12. In what caſes Commercial Commiſſioners may appoint Special Receivers, who are required to make weekly remittances to the Receiver General. See C. 32.

L

L

OF THE APPROPRIATION OF THE MONEY ARISING FROM THIS TAX.

Money to be paid into the Exchequer.

1. THE Monies arising from these duties are to be paid into the Exchequer, and a distinct account is ordered to be kept thereof. I. Sect. 119.

2. The produce of this Tax is directed to make good any deficiency which may have occurred in the produce of the Aid and Contribution Act, and of another Act passed in 1798, on Imports and Exports, and on Tonnage, in raising seven millions for the year 1798; and in paying the interest of the Loan of 8,000,000l. raised in that year.—When those purposes are answered, the surplus is applicable, at the discretion of the Commissioners of the Treasury, either to the service of the current year, voted by the Commons, not exceeding ten millions annually; or for the purpose of replacing in the Consolidated Fund all such monies as shall have issued, or be issuable out of that Fund for the payment of the interest of the said Loan of eight millions, and of a subsequent Loan of eleven millions; and of any future Loan which may be specially charged on the said Duties; or for the purchase of Public Annuities, equal to the amount of the Annuities created on the said two Loans of eight millions, and eleven millions, or which may hereafter be created on any future Loan. I. Sect. 120. III. Sect. 13. V.

When the Duties are to cease.

3. When the several purposes aforesaid shall be satisfied, and Public Annuities shall be purchased to the amount above stated, then the present Duties shall cease, and these Acts shall be determined in the same manner as the Contribution Act was declared to cease; by which any further surplus money remaining in the Exchequer was directed to be at the future disposal of Parliament. I. Sect. 121. 38 G. 3. c. 16. Sect. 101, 102, and 103.

M

OF THE RECOVERY OF PENALTIES.

M

Penalties not exceeding 20l. recoverable in a ſummary way by application to a Juſtice of the Peace.

1. ALL pecuniary penalties under this Act, not exceeding 20l. may be recovered in a ſummary way, by application to a Juſtice of the Peace, who may, on information, exhibited within three months after the offence committed, ſummon the party accuſed and witneſſes, giving to each three days notice to appear, and examine into the matter of fact; and on proof, either by confeſſion, or on the oath of one witneſs, convict and give judgment for the penalty to be divided: one moiety to the poor of the pariſh where the offence was committed, and the other to the Informer. The Magiſtrate has power, if he ſees cauſe, to mitigate the penalties to one half, allowing the Proſecutor in ſuch caſe his reaſonable coſts over and above the mitigation. The party aggrieved may appeal againſt the conviction to the next General Quarter Seſſions, which ſhall happen after 14 days next after ſuch conviction ſhall have been made, giving reaſonable notice of his Appeal; and finding ſecurity for the penalty and coſts, to be awarded in caſe the conviction be confirmed. Penalties are to be levied by diſtreſs and ſale, if the goods taken be not redeemed in ſix days; and if no diſtreſs, the offender to be committed to priſon for a term not exceeding ſix, nor leſs than three, calendar months, unleſs the penalty be ſooner paid. I. Sect. 123.

Appeal to the Seſſions.

As to Penalties above 20l.

2. No proviſion being made by this Act for the recovery of penalties exceeding 20l. we muſt reſort for that purpoſe to the proviſions made in the Contribution Act, Sect. 104, 105. whereby it appears the ſame may be recovered by action of debt or information in the Court of Exchequer, to be commenced within ſix months after the fact committed; and with power to the Attorney General to enter a Noli Proſequi, if no fraud was intended.

Same powers given to the Income Commiſſioners.

3. The ſame powers and authorities are now given to the Income Commiſſioners to proceed for the recovery of pecuniary Penalties under theſe Acts, as were before given to a Juſtice of the Peace. All Penalties adjudged by the Commiſſioners to be paid by any perſon liable to be aſſeſſed in reſpect of Income, ſhall be added to the final Aſſeſſment made on the party convicted, and collected therewith as part of his Aſſeſſment. If the Penalty be forfeited in one Diſtrict, and the final Aſſeſſment be made in another, then the Commiſſioners convicting the party, ſhall certify ſuch conviction to the Commiſſioners of the Diſtrict, by whom the final Aſſeſſment was made on him, and they ſhall add the Penalty to the Aſſeſſment. The Commiſſioners have the like powers as Magiſtrates have with reſpect to the diſtribution of penalties and coſts. VI. Sect. 40.

THE APPENDIX.

(a) FIRST SCHEDULE.

INCOME ARISING FROM LANDS AND TENEMENTS.

I *With respect to the Income of Owners of Lands and Tenements which is divisible into the ten following Cases:*

I. FIRST CASE.—(b) Income of Lands occupied by the Owner. Such Income must be taken at the *aggregate amount of one Year's Rent*, according to the ordinary rent of lands of the like quality, and under the like circumstances, to be let in the same neighbourhood, and *a certain proportion* of what would be computed to be the Income of the Tenant at Rack Rent, of the same Lands under the 11th Case; that is to say, if *such aggregate amount* be under 300l. a year, then the Income shall be taken at such Rent, and two-fifths of *such amount*; and if at 300l. a year or upwards, then at such Rent and one-half of *such amount*; except where the lands shall have come into the occupation of the owner within 18 months past on the expiration of a Lease, or the death or failure of a Tenant, in which case the same shall be valued at one year's rent only of Lands of the like quality as aforesaid. VI. Sect. 15. 17.

(c) DEDUCTIONS.

1. The amount of the Land-Tax, for one year preceding.
2. The amount of Fee-Farm Rents—Quit Rents—Rent Charges—Ground Rents, and other Rents payable by the Owner, or (d) other charges which the Owner of the Land shall be bound by tenure to pay.
3. Money expended in drainage under any Commission of Sewers, estimated for one year next preceding.
4. (e) Repairs of Buildings, consisting of a principal Messuage, occupied by the Owner, and other Buildings, occupied with a Farm of Land or Tithes, at an average, to be settled at the discretion of the Commissioners under all the circumstances, not exceeding 8l. per cent. on the annual value of the Farm: But if there be no principal Messuage, then at the like average, not exceeding 3l. per cent. on the annual value.
5. Such sum as the Commissioners shall allow on account of expences in draining Lands, not exceeding in any case 3l. per cent. on the annual value of the Lands improved by such drainage.

I INCOME ARISING FROM LANDS AND TENEMENTS.

I *With respect to the Income of Owners of Lands and Tenements.*

6. Such sum as the Commissioners shall allow for expences in respect of *(f)* embankments from the Sea, or any River, when the same shall be necessary for the occupation of Lands, or by reason of tenure therein.

II. SECOND CASE.—Income of Houses and Buildings *(g)* occupied by the * Owner.

Such Income shall be taken to be the fair rent at which Houses of the like description are usually let, or might be let by the year unfurnished, as near as may be; but where the same are or shall be rated to the *(h)* Tax on Inhabited Houses, then not to be taken at less than such rate.

DEDUCTIONS.

1. † Repairs at the best average in the judgement of Commissioners, not exceeding 10l. per cent. on such fair rent.
2. Other deductions as in first Case.

III. THIRD CASE.—Income of Lands in the occupation of Tenants at Rack Rent.

The Income arising from such Lands must be taken to be the full amount of the Rent reserved.

DEDUCTIONS

1. As in first Case, if payable by the owner.
2. Amount of Tithes, or satisfaction for the same, and Rates and Taxes, if payable by the Owner.
3. The actual expences of collecting the Rents.

IV. FOURTH CASE.—Income of Lands and Tenements demised to Tenants in consideration of a fine paid, and Rent reserved.

Such Income shall be taken to be the amount of the Rent for one year, and of such farther *(i)* sum in respect of the fines from the said Lands, as will amount to a sum equal to what were or would be the receipts of one year on such average as shall be settled or confirmed by the respective Commissioners, before whom the question shall be depending.

DEDUCTIONS.

Same as in 3d Case, if payable by the Owner.

* See F. 13. as to Lodging Houses. † Note *(e)* applies also to this C

I INCOME ARISING FROM LANDS AND TENEMENTS.

I *With respect to the Income of Owners of Lands and Tenements.*

V. FIFTH CASE.—Income of Lands and Tenements demised to Tenants in consideration of a fine without Rent reserved, or a nominal Rent only.

This Income must be ascertained on the fair * average of the Fine as in the 4th Case.

DEDUCTIONS.

Same as in 3d Case, if payable by the Owner.

VI. SIXTH CASE.—Income of Houses demised to Tenants at Rack Rent.

This Income shall be taken to be the full amount of the Rent reserved for one year.

DEDUCTIONS.

1. Repairs, as in 2d Case, if not paid by the Tenant.
2. Other Deductions, as in 3d Case, where applicable, if payable by the owner.

VII. SEVENTH CASE.—Income of Houses demised to Tenants in consideration of Rent reserved and Fine.

This * Income must be ascertained as in the 4th Case—mutatis mutandis.

DEDUCTIONS.

Same as in the 6th Case.

VIII. EIGHTH CASE.—Income of Houses demised to Tenants, in consideratiou of a * Fine, without Rent, or a nominal Rent only.

This Income must be ascertained as in 4th Case—mutatis mutandis.

DEDUCTIONS.

Same as in the 6th Case.

IX. NINTH CASE.—Income of *(k)* Tithes in respect of Owners.

The Income arising from such Tithes shall be estimated on a fair average for three years preceding of the actual value, if taken in kind; regard in such case being had to the expence incurred in collecting the same; or if compounded for, of the compositions received for the same.

* See Note to the 4th Case, which equally applies to this.

I INCOME ARISING FROM LANDS AND TENEMENTS.

I *With reſpect to the Income of Owners of Lands and Tenements.*

DEDUCTIONS.

1. As in 3d Caſe, where applicable, if paid by the Owner.
2. All payments made on account of parochial and other Rates, Taxes, and Aſſeſſments in reſpect of ſuch Tithes, which ſhall be payable by the Owner.

X. TENTH CASE.—Income of Profits of Manors, or of Timber, or Woods, uſually cut periodically, and in certain proportions, Mines, Inſurance Offices from Fire, and other profits of uncertain annual amount.

The Income ariſing therefrom ſhall be eſtimated on *(l)* ſuch average as ſhall be ſettled by the Commiſſioners, before whom the queſtion ſhall be depending; except in caſes of Mines and Inſurance Offices from Fire, where the average ſhall be taken at a term nor exceeding five years.

DEDUCTIONS.

As in 3d Caſe, where applicable, if payable by the Owner.

II. *With reſpect to the Income of Tenants of Lands and Tenements, which is diviſible into the three following Caſes:*

XI. ELEVENTH CASE.—1. Income of Lands and Tenements occupied by Tenants at Rack Rent.

(*m*) This Income muſt be taken in the following proportions, to the aggregate amount of the following articles,

1. The Rent for one year payable to the Landlord.
2. Parochial and other Rates and Aſſeſſments charged on the ſaid Lands, or upon the occupiers in reſpect of ſuch Lands, on an average of the three ſucceſſive years, ending on the 29th day of September, 1799; or on an average of the three ſucceſſive years ending the 29th day of September of the year immediately preceding the date of the exiſting Leaſe, Contract, or Agreement, by virtue of which ſuch Lands are held or occupied; provided ſuch Leaſe, Contract, or Agreement bears date of its commencement within 15 years previous to the paſſing of this Act, or in caſe the date of the commencement of the ſaid Leaſe ſhall go beyond 15 years from the paſſing of this Act, then to an average of any three ſucceſſive years within the ſaid period of 15 years; and provided the ſaid parochial and other Rates and Aſſeſſments are payable by the occupier for the time being.

I. INCOME ARISING FROM LANDS AND TENEMENTS.

II. *With respect to the Income of Tenants of Lands and Tenements.*

3. The value of all Tithes as the same would be worth to be let when taken in kind, or the sums paid or payable for the same, or agreed to be paid in satisfaction for the same, within or for the last preceding or current year.

If such aggregate amount be under 300l. a year, then the Income shall be taken at one half of such amount; and if at 300l. a year or upwards, then at three-fifths of such amount. VI. Sect. 15, 16.

DEDUCTIONS.

The General Deductions hereinafter specified, are only to be allowed, if payable by the Tenant.

TWELFTH CASE.—2. The Income arising from Mines, * Tythes, Woods, and other Hereditaments of uncertain amount, when occupied by Tenants, to be charged as the same would be charged in the hands of the Owner, deducting also the Rent payable for the same.

XIII. THIRTEENTH CASE.—3. Income of Lands and Tenements (*n*) demised in consideration of Fines, whether with or without a Rent reserved.

The Income arising from such Lands or Tenements shall be estimated at the amount at which the same would be estimated in the case of an Owner occupying the same, deducting therefrom a sum equal to the annual value of payments reserved to the Owner, as directed to be estimated in the fourth Case.

DEDUCTIONS.

As in the 11th Case.

III. *With respect to the Income of (o) Mesne Lessors, under Demises, in consideration of Fines, whether with or without a Rent reserved, and of Lands or Tenements demised upon improveable Leases.*

XIV. FOURTEENTH CASE.—In every such Case, the Income of every Mesne Lessor or Lessors shall be charged at the same amount as his Income would be charged as if Owner, deducting therefrom such Rent and Average of Fines (if any) as shall be paid thereout to his or her immediate Lessor.

* See Notes (*k* and *l*) which apply to this Case.

II INCOME ARISING FROM PERSONAL PROPERTY.

I. *With reſpect to Income ariſing from any (p) Trade, Profeſſion, Office, Penſion, Allowance, Stipend, Employment, or Vocation, being of uncertain annual amount.*

XV. FIFTEENTH CASE.—The Income ariſing therefromſhall be eſtimated either at a ſum not leſs than the full amount of the profits or gains of ſuch Trade, Profeſſion, &c. within the preceding year, or, at the election of the Perſon charged, at a ſum not leſs than the fair and juſt average for one year of the amount of ſuch profits or gains in the three years preceding: And in all ſucceeding years, the Income ſhall be reckoned according to the ſame mode, which the ſaid Perſon ſhall have choſen to take in the firſt year.

DEDUCTIONS.

1. General Deductions.
2. Two-thirds of the Rent paid by Tenants of Houſes, part whereof is occupied and uſed by ſuch Tenants as an open Shop for Retail Trade only; or by Innkeepers and other Perſons licenſed to ſell Ale or other Liquors, by retail, to be drank in their reſpective Houſes; or by Perſons keeping any School, Academy, or Seminary for Learning, and uſually having their Scholars to Board and Lodge (to a number not leſs than ten) in their reſpective Dwelling-Houſes.
3. The Land-Tax charged in reſpect of ſuch Houſe, or on Offices, Penſions, Stipends, or Perſonal Eſtates, by any Act for the ſervices of the year for which the computation ſhall be made, or upon penſions or ſalaries, fees, and wages, in reſpect of Offices of Profit, by an Act, paſſed in the 7th Geo. I.; or upon Penſions, Gratuities, Offices or Employments of Profit, by an Act paſſed in the 31ſt Geo. II.

II *With reſpect to Income from Offices, Penſions, Stipends, Annuities, Intereſt of Money, Rent Charge, or other payments of the like nature, being of certain annual amount.*

XVI. SIXTEENTH CASE.—The Income poſſeſſed by the ſame Perſon during the whole of the preceding year, to be taken at not leſs than the whole Income paid or payable in reſpect thereof, within the year preceding, ending on the 5th day of February in each year, or on ſuch day of the year as the annual payments have been uſually completed; and Income not poſſeſſed by the ſame perſon during the whole of the preceding year, at not leſs than the whole Income (as far as the ſame can be computed) which will become payable in the ſucceeding year.

III INCOME ARISING OUT OF GREAT-BRITAIN.

I *With reſpect to Income ariſing from Foreign Poſſeſſions.*

1. General Deductions to be allowed.
2. Alſo any Tax or Charge in reſpect of the ſame impoſed by any Act or Acts.

XVII. SEVENTEETH CASE.—The full amount of the annual net Income received in Great-Britain, either eſtimating ſuch receipt in the firſt year of being charged at the election of the Perſon charged, according to the year, ending the 5th day of February immediately preceding ſuch eſtimate, or according to the average of the three years preceding ſuch 5th day of February, or on ſuch day in each year on which the account of ſuch Income has been uſually made up; and in all ſucceeding years, the annual receipt to be reckoned in the ſame mode which the Perſon charged ſhall have choſen to take in the firſt year.

General Deductions to be allowed.

II *With reſpect to Income ariſing from Foreign Securities.*

XVIII. EIGHTEENTH CASE.—The annual Income of ſuch Securities, if the ſame were exiſting in the preceding year, to be eſtimated according to the produce of ſuch year; and if the ſame were not then exiſting, to be computed upon the expected produce of the current year.

General Deductions to be allowed.

V INCOME NOT FALLING UNDER ANY OF THE FOREGOING RULES.

Such Income to be eſtimated to the beſt of the knowledge and belief of the Perſon receiving the ſame, or intitled thereto; and ſuch eſtimate to be delivered to the Commiſſioners, together with a ſtatement of the nature of ſuch Income, and the grounds on which the amount thereof ſhall have been ſo eſtimated.

General Deductions to be allowed.

GENERAL DEDUCTIONS FROM INCOME.

1. THE amount of *(q)* Annual Intereſt payable for Debts owing by the party or charged upon the property of the party from which any Income ſhall ariſe.

2. The amount of *(r)* Allowances to any Child or Children, or other Relations, ſuch Child or Children, or other Relation or Relations, not making a part of the Family of the party, and of whoſe Names and Places of Reſidence the Aſſeſſors and Surveyors ſhall have had Notice by Declaration in Writing.

3. *(s)* Aſſeſſed Taxes, under the two * Acts of the thirty-eighth year of the reign of his preſent Majeſty, for repealing the Duties on Houſes, Windows, and Lights, on Inhabited Houſes, and on Clocks and Watches; and for granting to his Majeſty other Duties on Houſes, Windows, and Lights, and on Inhabited Houſes, in lieu thereof; and for repealing the Duties upon Male Servants, Carriages, Horſes, Mules and Dogs, and for granting to his Majeſty other Duties in lieu thereof.

4. The amount of *(t)* any Annuity payable by the party, either as a Debt or Charge upon his or her Income, (excepting any payment to the Wife of any party living with ſuch party, for which ſhe, or any Truſtee or Truſtees on her behalf, ſhall not be duly charged under this Act.)

5. Perſons who have made or ſhall make Inſurance on their reſpective Lives, or on the Lives of their reſpective Wives, ſhall be at liberty, in addition to any other Deductions, to deduct the amount of the Premium of ſuch Inſurance for the current year.

6. Perſons entitled to any Income during and depending upon the Life or Lives of any other Perſon or Perſons who have made, or ſhall make Inſurance on the Life or Lives of ſuch other Perſon or Perſons, ſhall be at liberty, in addition to any other Deductions, (except the Deduction herein-after mentioned), to deduct the amount of the Premium of ſuch laſt mentioned Inſurance for the current year; provided that if, after the death of ſuch other Perſon or Perſons on whoſe Life or Lives ſuch Inſurance ſhall have been made, the Income, or any part thereof from which ſuch Premiums have been deducted, ſhall be continued, or the Eſtate from whence the ſame aroſe renewed, or ſhall have been uſually continued or the Eſtate from whence the ſame aroſe ſhall have been uſually renewed by the payment of a Fine or Fines, then and in ſuch caſe no deduction ſhall be allowed on account of ſuch Fine or Fines which ſhall have been paid, or would become payable, on any ſuch renewal.

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* 38. Geo. 3. c. 40. 41.

PARTICULAR DEDUCTIONS FROM INCOME.

1. The amount of the Tenths and First Fruits, Duties and Fees on Presentations paid by any Ecclesiastical Person within the year preceding that in which the Computation shall be made.

2. Procurations and Synodals paid by Ecclesiastical Persons, on an average of seven years preceding that in which the computation shall be made.

3. Repairs of Chancels of Churches by any Rector, Vicar, or other Person bound to repair the same, on an average of Twenty-one Years preceding, as aforesaid, or as nearly thereto as can be produced.

4. An Ecclesiastical Person holding a Perpetual Curacy may deduct the Stipend which he shall pay to a Curate for doing the Duty, or any part of the Duty of such Perpetual Curacy. VI. Sect. 39.

SECOND SCHEDULE

SCHEDULE of INCOME of

No.	*DESCRIPTION of PROPERTY from which INCOME arises.*	*Annual Income.* £ s d
1.	Lands occupied by me as Owner { Rent . . . / Tenant's computed Income } £. s. d.	
2.	Houſes and Buildings occupied by me as Owner . .	
3.	Lands, Tenements, or Hereditaments, in Occupation of Tenants at Rack Rent	
4.	Lands, Tenements, or Hereditaments, demiſed to Tenants in conſideration of a Fine paid and Rent reſerved . . { Amount of Fines on an average of Years . / Amount of Rent } £. s. d.	
5.	Lands, Tenements, or Hereditaments, demiſed to Tenants in conſideration of a Fine, without any Rent reſerved, or nominal Rent only . . { Amount of Fines received upon an Average of Years . . }	
6.	Houſes demiſed to Tenants at Rack Rent . .	
7.	Houſes demiſed to Tenants in conſideration of Rent reſerved and Fine	
8.	Houſes demiſed to Tenants in conſideration of a Fine without Rent, or a nominal Rent only . .	
9.	Tythes received in Kind, or Compoſition reſerved for the ſame . { Amount of Average Receipt for three Years . . }	
10.	Profits of { Manors . . { Average Receipt for Years } / Timber . . . Do. . Do. / Woods . . . Do. . Do. / Mines . . { Do. not exceeding Five Years . } / Other Profits of uncertain Amount . { Do. for Years } } £. s. d.	
11	Lands or Hereditaments demiſed to me, as Tenant at Rack Rent	
	Carry over . .	

of the Pariſh of in the Diviſion of

DEDUCTIONS.

	£.	s.	d.	£	s.	d.
Land Tax payable on the ſeveral Properties mentioned under Nos. on the other Side, from the Day of to the Day of laſt paſt						
Fines paid upon an average of Years						
Fee Farm Rents payable out of Nos. on the other ſide						
Quit Rents, payable out of Nos. Do.						
Rent Charges, payable out of Nos. Do.						
Ground Rent, payable out of Nos. Do.						
Other Rents, payable out of Nos. Do.						
Tenths						
Procurations and Synodals, payable (by Eccleſiaſtical Perſons) out of Nos. upon an Average of Seven Years						

For One Year preceding the Delivery of this Schedule.

Repairs.	£.	s.	d.	£	s.	d.
Of Farm, with principal Meſſuage, under Nos.						
Of Farms Buildings, without principal Meſſuage, under Nos.						
Of draining Lands, under Nos. By Rate / For Improvement of Lands						
Of Embankments, under Nos.						
Of Houſes and Buildings not occupied with a Farm, under Nos.						
Of Chancels of Churches by Rectors, Vicars, and others bound to repair the ſame, upon an Average of 21 Years						

Carry over

SHEDULE of INCOME of

No.	DESCRIPTION of PROPERTY from which INCOME arises.	Annual Income. £. s. d.
		£. s. d.
	Brought over	
12.	Profits of — Manors, Timbers, Woods, Other Hereditaments of uncertain amount — demised to me,— *Average the same as the 10th Case, deducting the Rent payable*; Tythes — taken in kind / compounded for — as in the 9th Case deducting the Rent	
13.	Lands or Tenements demised to me in consideration of a Fine, whether with or without a Rent reserved; Annual Value	
	£. s. d.	
14.	Land or Tenements demised to me in consideration of Fine, with or without a Rent, and underlet to a Tenant Lands demised to me at Rent, and underlet to a Tenant, at an improved Rent	
15.	From Profession, Offices, Pensions, Stipends, Employments, Trade, or Vocation, being of uncertain Annual Amount	
16.	From Offices, Pensions, Stipends, Annuities, Interest of Money, Rent Charge, and other Payments, being of certain Annual Amount and Allowances applied to my use, including the Income of the Wife, if any, for which she or her Trustee or Trustees shall not be charged, living with Husband, though separately secured	
17.	From Foreign Possessions	
18.	From Money arising from Foreign Securities	
19.	From any Income not falling under any of the above Heads, or within the Rules prescribed by the Act Nature of the Income, and Grounds on which the Amount thereof is estimated	
	Total Amount of Income	£.
	Deductions from Above	
	Income chargeable	£.

of the Pariſh of in the Diviſion of

DEDUCTIONS.

	£. s. d.	£. s. d.
Brought over . .		
Expences of collecting the ſame, upon an Average of three years . .		
Value thereof paid in kind, upon Do. Average		
Value of Compoſition for the ſame, upon Do. Average		
Annual Intereſt for Debts } Perſonal . .		
Annual Intereſt for Debts } Charged on Nos. . .		
Allowances to Children, or other Relations; *viz.* [ ]		
Aſſeſſed Taxes under Acts 38 Geo. III. c. 40 & 41 . .		
Annuities		
Land Tax on Perſonal Eſtates, Offices, Penſions, &c. .		
Premiums of Inſurance on Life		
Total Amount of Deductions . . £.		— — —

Witneſs my Hand,

this day of

Memorandum :—*The local ſituation of the ſeveral Properties in the oppoſite Column muſt here be deſcribed under their reſpective Numbers; and if in Great-Britain, the ſeveral Pariſhes and Counties in which they are ſituate together with the ſeveral Places of Reſidence of the Party.*

Table of Rate according to Income.

Annual Income.	Proportion to be paid thereof.	Sum to be paid.	Annual Income.	Proportion to be paid thereof.	Sum to be paid.
£.		£. s. d.	£.		£. s. d.
60		0 10 0	95		2 2 2½
61		0 10 2	96		2 2 8
62	120th Part	0 10 4	97	45th	2 3 1¼
63		0 10 6	98		2 3 6½
64		0 10 8	99		2 4 0
65		0 13 8	100		2 10 0
66		0 13 10½	101		2 10 6
67	95th	0 14 1¼	102	40th	2 11 0
68		0 14 3¾	103		2 11 6
69		0 14 6¼	104		2 12 0
70		1 0 0	105		2 15 3
71		1 0 3¼	106		2 15 9½
72	70th	1 0 6¾	107	38th	2 16 3½
73		1 0 10¼	108		2 16 10
74		1 1 1½	109		2 17 4½
75		1 3 0¾	110		3 1 1¼
76		1 3 4½	111		3 1 8
77	65th	1 3 8¼	112	36th	3 2 2½
78		1 4 0	113		3 2 9¼
79		1 4 3½	114		3 3 4
80		1 6 8	115		3 7 7½
81		1 7 0	116		3 8 2½
82	60th	1 7 4	117	34th	3 8 9½
83		1 7 8	118		3 9 4½
84		1 8 0	119		3 10 0
85		1 10 10¾	120		3 15 0
86		1 11 3¼	121		3 15 7½
87	55th	1 11 7½	122	32d	3 16 3
88		1 12 0	123		3 16 10½
89		1 12 4¼	124		3 17 6
90		1 16 0	125		4 3 4
91		1 16 4¾	126		4 4 0
92	50th	1 16 9½	127	30th	4 4 8
93		1 17 2¼	128		4 5 4
94		1 17 7	129		4 6 0

Table of Rate according to Income.

Annual Income	Proportion to be paid thereof.	Sum to be paid.			Annual Income	Proportion to be paid thereof.	Sum to be paid.		
£.		£.	s.	d.	£.		£.	s.	d.
130	28th Part	4	12	10 5/6	165	17th Part	9	14	1 1/4
131		4	13	6 3/4	166		9	15	3 1/2
132		4	14	3 1/4	167		9	16	5 1/2
133		4	15	0	168		9	17	7 3/4
134		4	15	8 1/2	169		9	18	9 3/4
135	26th	5	3	10	170	16th	10	12	6
136		5	4	7 1/4	171		10	13	9
137		5	5	4 1/2	172		10	15	0
138		5	6	1 3/4	173		10	16	3
139		5	6	11	174		10	17	6
140	24th	5	16	8	175	15th	11	13	4
141		5	17	6	176		11	14	8
142		5	18	4	177		11	16	0
143		5	19	2	178		11	17	4
144		6	0	0	179		11	18	8
145	22d	6	11	9 3/4	180	14th	12	17	1 1/2
146		6	12	8 1/2	181		12	18	6 3/4
147		6	13	7 1/2	182		13	0	0
148		6	14	6 1/2	183		13	1	5
149		6	15	5 1/4	184		13	2	10 1/4
150	20th	7	10	0	185	13th	14	4	7 1/4
151		7	11	0	186		14	6	1 3/4
152		7	12	0	187		14	7	8 1/4
153		7	13	0	188		14	9	2 3/4
154		7	14	0	189		14	10	9
155	19th	8	3	1 3/4	190	12th	15	16	8
156		8	4	2 1/2	191		15	18	4
157		8	5	3	192		16	0	0
158		8	6	3 3/4	193		16	1	8
159		8	1	4 3/4	194		16	3	4
160	18th	8	17	9 1/4	195	11th	17	14	6 3/4
161		9	18	0 1/2	196		17	16	4 1/4
162		9	0	0	197		17	18	2
163		9	1	1 1/4	198		18	0	0
164		9	2	2 1/2	199		18	1	9 3/4

And for any Income amounting to 200l. per ann. and upwards one Tenth Part of the ſame.

Notes and Illuſtrations,

ON THE FIRST SCHEDULE.

(a) FIRST SCHEDULE.—As the General Rule for extracting the average annual value of Lands, inſerted at the beginning of Schedule A in the ſecond Act, applies only to the calculation of Incomes under the Firſt and Eleventh Caſes, which are now both repealed by the 15th Section of the ſixth Act; it may be fairly concluded, that the General Rule above-mentioned will be of no further uſe in the calculation of Income, and therefore I have not introduced it into this Digeſt.

NOTES ON THE FIRST CASE.

(b) INCOME OF LANDS.—This Caſe exhibits two modes of eſtimating the Income in queſtion.

1. Where the Owner voluntarily keeps his Land in his own occupation. Such owner receiving both the profit of Landlord and Tenant, it is reaſonable that his Income ſhould be ſtated at more than the mere annual Rent. A new mode of aſcertaining the Income of Lands occupied by the Owner, is directed by the 17th Section of the 6th Act; but I confeſs a conſiderable doubt preſents itſelf to my mind on the conſtruction of that Section. As no *ſpecific proportion* of the Tenant's computed Income is therein ſtated, for the purpoſe of being added to the annual rent of the Land to make up the *aggregate amount* mentioned in that Section, I do not ſee how the Commiſſioners can aſcertain the Owner's Income under it. Lord Kenyon in ſpeaking of an Act of Parliament, the conſtruction of which lately came before the Court of King's Bench, ſays, "We * are bound to decide on the "Act of Parliament as we find it, and are not at "liberty to introduce into it any regulations, how-"ever wiſe and proper they may appear to us." If the Legiſlature had, in the preſent caſe, meant one full Year's Rent to be added to what would be computed a Tenant's Income ariſing from the ſame Land under ſimilar circumſtances, calculated by the preceding Clauſe of the Act, the words "*a certain proportion of*" would have been omitted: But as only a part of ſuch Tenant's computed Income is directed to be taken into this calcula-

* 6. Term, Rep. 448.

tion, and that part is left by the Act perfectly undefined, I confeſs myſelf unable to calculate the propoſed Income with any degree of preciſion.

The Board of Taxes have favoured the country with two examples to ſhew the mode of charging the Income ariſing from Land according to the Sixth Act. The firſt relates to the Income of *Tenants at Rack Rent. The ſecond relates to the Income of Owners holding their Land in their own occupation, and is as follows:

	£.		£.
Rent of the Farm - -	100	Rent of the Farm - -	220
Two-fifths of the *Aggregate*, being equal to four-fifths of the Tenant's Income -	64	Half of the *Aggregate* being equal to five-ſixths of Tenant's Income - - - -	175
Taxable Income	164	Taxable Income	395
Aſſeſſment thereon 9l. 2s. 2½d.		Aſſeſſment thereon 39l. 10s.	

In order to find out the *aggregate* alluded to in the above example, the Board of Taxes reſort to the mode of eſtimating the Tenant's Income under the preceding clauſe of the Act. This may be a wiſe regulation, and probably was the intention of the framer of the Act; but with the utmoſt deference to the opinion of the Board of Taxes, I conceive, that as the 17th Section is now worded, it will not bear ſuch conſtruction; and if not, then according to Lord Kenyon's doctrine, it ought not to be introduced into it. The *aggregate amount*, mentioned after the videlicet in the 17th Section, muſt according to every fair conſtruction refer to the *aggregate amount* ſtated in the preceding part of the ſame Section, and cannot without great violence done to the language of the Act be referrible to certain articles directed to be added together for another purpoſe in a different Clauſe of the Act. It is obſervable alſo, that the ſeveral articles directed to be aggregated under the 16th Section of the ſame Act

* For this example, ſee Note *(m)* on the Eleventh Caſe.

form no specific *proportion whatever of the Tenant's computed Income*, but are the whole *aggregate* out of which the various *proportions* of the Tenant's Income are to be computed according to the annual value of each farm, calculated by the Rules therein prescribed. This is an additional reason why the *aggregate* pointed out by the Tax-Office in the above example cannot be the *aggregate* intended by the Legislature in the 17th Clause; for it is there expressly declared, that the *aggregate* shall consist of the *Rent*, and some, though an undefined, *proportion* of what would be computed to be the Tenant's Income. It may perhaps be said, with an appearance of truth, that the word "*proportion*" used in this Clause of the Act, means the whole taxable Income of a Tenant, calculated under the 16th Section, according to the annual amount of his Farm. Admitting that to be the Case, then I think the following illustration will come nearer to the meaning of the Legislature, as expressed in the 17th Section, than the example sent from the Tax-Office, viz.

	£.	s.		£.	s.
Rent of Farm -	100	0	Rent of Farm -	220	0
2-5ths of the aggregate amount of 100l. being *one year's rent*, and 80l. being the *Proportion*, which would be computed to be a Tenant's Income, arising from the same Lands let under similar circumstances, according to the 16th Section of the Act; making together 180l. See note M.	72	0	One-half of the aggregate amount of 220l. being *one year's rent*, and 210l being the *Proportion*, which would be computed to be a Tenant's Income arising from the same Lands let under similar circumstances, according to the 16th Section of the Act; making together 430l. See Note M	215	0
Owner's Taxable Income -	172	0	Owner's Taxable Income -	435	0
Assessment thereon -	10	15	Assessment thereon	43	10

At the same time I am free to own that this Illustration does not precisely correspond with the Act; which, as I before observed, directs only a *part* and not the *whole* of the Tenant's computed Income to be taken into calculation. I sincerely hope that other Commissioners will not see the same difficulty in the construction of the 17th Section of this Act, which has occurred to me; and I am the more induced to entertain such hope, as an Amended Act has just passed, giving some relief to the inferior Traders in London, but not noticing this objection with respect to the Owners of Land in their own occupation, although it had been previously suggested. To me there seems to be such a defect in the Act, as can only be remedied by Parliament.

2. Where the Owner is obliged to take his Land into his own hands on the expiration of a Lease, or the death or failure of a Tenant, and does not hold it from choice. In this case he has eighteen months allowed him to provide a new Tenant; during which period his Income from such Land is to be estimated at one year's full rent only.

(c) DEDUCTIONS.—By the 15th Section of the Sixth Act the Rules prescribed in the Schedules of the former Acts, as far as relates to the mode for ascertaining Income arising from Land occupied by the Owner, are repealed. The Deductions particularly applicable and annexed to the First Case, being part of those prescribed Rules, are consequently repealed, and do not appear to be revived. It therefore follows that no such deductions are to be allowed in this case; and I observe that in the example sent from the Tax Office, and set forth in the preceding Note, no deductions are mentioned or made. However, I have thought it right to insert these deductions in the Schedule, as they are referred to in several of the other cases, which remain unrepealed.

(d) OTHER CHARGES, &c.—Amongst these charges I presume is meant to be included the average annual expence of repairing Highways and Bridges, which the Owners of the Land shall be bound, ratione tenuræ, to repair.

(e) REPAIRS OF BUILDINGS.—The limits here preſcribed to the Commiſſioners, as to the extent of the allowances to be made by them for the repairs of Buildings or Drainage of Land cannot be exceeded; but they are under no obligation to allow ſo high an average as 8l. or 3l. per cent. in the ſeveral Caſes here ſpecified.—They may exerciſe their own diſcretion in that reſpect, according to the particular circumſtances of each Caſe.

(f) EMBANKMENTS.—The allowance to be made for Embankments is left wholly to the diſcretion of the Commiſſioners.

NOTES ON THE SECOND CASE.

(g) OCCUPIED BY THE OWNER.—The enjoyment of the Owner is, in this Caſe, deemed equivalent to the receipt of rent for his Houſe. If a man lets his Houſe, he ought to ſtate the rent reſerved as part of his Income: If he occupies it himſelf, he ought to eſtimate ſuch occupation at a fair annual Rent, as part of his Income — This puts the two Caſes on a level.

(h) TAX ON INHABITED HOUSES —Although the Commiſſioners are reſtrained from eſtimating the Income ariſing from Houſes in the hands of the Owner, on a leſs annual value than the ſum at which the ſame are rated to the Tax on Inhabited Houſes; yet they are at liberty, if they think proper, to form a higher eſtimate of ſuch Houſes. It is a well-known fact, that in this part of the country, at leaſt, the Tax on Inhabited Houſes is laid at a very low average value: And therefore, if the Commiſſioners now regulate their eſtimate entirely by the Tax on Inhabited Houſes, the preſent duty will, ſo far as it reſpects ſuch Houſes, certainly fall very ſhort of the intention of the Legiſlature, which clearly is, that the Income ariſing from Houſes, occupied by the Owner, ſhould be taken at a fair average Rent to be let unfurniſhed.

NOTES ON THE FOURTH CASE.

(i) SUM IN RESPECT OF THE FINES, &c.—Theſe Fines muſt be reduced by calculation to a fair annual average; and the yearly ſum ariſing from ſuch average eſtimate muſt

be added to the Rent reſerved, in order to form the Taxable Income of the leſſor. If a long Leaſe for years be renewable every ſeven years, the fine ought to be eſtimated on an average of ſeven years, and ſo on for any greater or leſs number of years, in which Leaſes may be renewable. If it be a leaſe for Life or Lives the Fine muſt be computed and turned into equal annual payments, according to the fair calculation and value of ſuch Life or Lives.

FOR EXAMPLE.

To find the Income of the original Leſſor according to this Caſe.

1. Suppoſe a Leaſe for 21 years, renewable every ſeven.

	£.	s.	d.
Suppoſed ancient annual rent reſerved to the Leſſor	5	0	0
Fine taken on renewal at one year and a half's rent, according to the preſent improved value of the Land. Suppoſe Rent at 100l per ann. £. 150			
Dividing ſuch Fine by ſeven, gives the annual average value of the Fine - - -	21	8	6¾
Taxable Income of the original Leſſor -	26	8	6¾

The ſame mode of calculation muſt be obſerved, where Leaſes are renewable at the end of fourteen or any other given number of years

2. Suppoſe a leaſe for three Lives. By a paper of calculations annexed to the Report of a Committee of the Bench of Biſhops, to a General Meeting of the Biſhops, held at Lambeth Palace on the 25th February, 1799, reſpecting the Redemption of the Land Tax Aſſeſſed on Church property under Leaſe, it is ſtated, that on an average one life in three drops every eleven years.—Eleven years may therefore be taken in this caſe, to be the fair average for each life.

	£.	s.	d.
Ancient reserved Rent -		5	0 0
Fine on renewal at two years improved rent as above -	£. 200		
Dividing such Fine by eleven gives the annual average of the Fine - -		18	3 7½
Taxable Income		23	3 7½

These examples will serve for other cases of the like sort, mutatis mutandis. Where the fine payable on renewals is uncertain, and depends on the improved value of the Lands demised, I presume the Commissioners will be warranted in settling the average of such fine, according to the present fair annual Rent at which the same are now worth to be let.

An objection has been suggested to me of hardship likely to accrue to Ecclesiastical Persons, and other Tenants for Life, under whom these renewable Leases are frequently held, if this rule be put in force against them; as in some instances it may happen that the Persons intitled to the reserved Rent, neither have, nor ever may become entitled to a fine. Two answers occur to this objection. First, Suppose the hardship really to exist, relief can now only be had by an application to Parliament. The Commissioners, like all other judges, can only expound and execute the Law. They have no power to alter it on the supposed existence of such grievance. But secondly, this hardship does not, in point of fact, exist. We must recollect, that we are here required to find out the present annual Income arising from such demised Lands to the original Lessor, for the purpose of one year's taxation on him, to be calculated under all the circumstances and contingencies attending the tenure. For this purpose, therefore, it is immaterial whether he ever does or does not receive a fine. He has the chance of receiving one or more within the current year, on the dropping in of a Life or Lives for which his taxable Income in the same year is rated at a comparatively small sum. This mode of calculation may, in some respects, be likened to an insurance. If a Life drops within the year, the Lessor is a considerable

gainer. If not, he is aſſeſſed on a proportionably ſmall Income; in the calculation of which that very contingency for one year has been fairly eſtimated.—By this mode of reaſoning, I take it for granted that ſuch Leſſor would not, in the caſe of a fine happening to fall to him during the courſe of the current year, be liable to be Aſſeſſed for the ſame under the Act, as for a newly accruing Income. See F. 30.

NOTES ON THE NINTH CASE.

(k) TITHES IN RESPECT OF OWNERS.—This Rule includes thoſe caſes where Tithes are taken in kind, either by the Owner of the Tithes or by the occupier of the Land; in the latter of which caſes, the occupier of the Land is conſidered in law as the purchaſer of the Tithes and not the occupier. But if the Tithes be demiſed, then this Rule applies to the leſſee and not to the owner, who muſt only be charged in reſpect of the rent he actually receives from his leſſee.

NOTES ON THE TENTH CASE.

(l) SUCH AVERAGE AS SHALL BE SETTLED, &c.—In ſettling this average the Commiſſioners muſt take into their conſideration the nature of the property, and the mode and number of years in which it is rendered productive; and after deducting all the expences incurred in making the ſame productive, they muſt aſcertain the clear average annual profit, which is to be deemed the Taxable Income ariſing therefrom. With regard to Timber and Woods, this caſe only applies to them where they are cut and ſold periodically, and in certain proportions. When they are cut and ſold occaſionally, at uncertain periods of time, they do not fall within the preſent caſe.

NOTES ON THE ELEVENTH CASE.

(m) THIS INCOME —The Mode of eſtimating the Income of Tenants at Rack Rent being wholly varied, I have withdrawn the Eleventh Caſe as it ſtood in the former Schedules, and ſubſtituted the 16th Section of the 6th Act, which points out the new mode. The following illuſtrations iſſued from the Tax-Office, will ſerve to ſhew how ſuch Incomes muſt be reſpectively calculated, when the aggregate amount is under or at 300l. a year or upwards.

In the Caſe of Tenants at Rack Rent:

Suppoſe Rent . .	£.100	Suppoſe Rent .	£.220
Land Tax . . .	10	Land-Tax .	22
Poor-Rates, at 5s. .	25	Poor Rates, at 5s. .	55
Highway, by Labour or Com-ſition . . .	2	Highway, by Labour or Com-poſition . .	4
Church and Conſtable Rates	3	Church and Conſtable Rates	6
Tythes . . .	20	Tythes . .	43
The Aggregate will be	160	The Aggregate will be	350
Of which take one-half to find Taxable Income .	80	Of which take 3-5ths to find Taxable Income .	210
And the Aſſeſſment thereon will be .	£. 1 6 8	And the Aſſeſſment thereon will be . .	£.21

Particular care is taken, that Tenants at Rack Rent ſhall not in any Caſe be charged with more than 1-10th of the actual profits ariſing from their Farms. See B. 11. But in the calculation of ſuch profits a Tenant ought not to deduct the expences of himſelf and family, but merely the expence of maintaining his Huſbandry Servants, and Horſes, and other incidental expences bonâ fide, and ſolely incurred in the management of his Farm.

This rule ſeems chiefly applicable to Tenancies from year to year, or leaſes for terms not exceeding ſeven years, where farms are managed in the common courſe of Huſbandry, and have experienced no ſudden or extraordinary changes. For with reſpect to long leaſes, or where any ſpecific cauſe is alledged either by the Surveyor or Tenant to take a particular caſe out of the rule by ſhewing that the Rule does not apply, or why

not give a juſt eſtimate of ſuch Tenant's Income; then the Commiſſioners may cauſe an Aſſeſſment to be made upon him in proportion to the actual gains and profits received by ſuch Tenant either within the laſt year, or on an average of the three laſt years purſuant to the 94th Section of firſt Act.

NOTES ON THE THIRTEENTH CASE.

(n) DEMISED IN CONSIDERATION OF FINES, &c.—In this caſe the Tenant is to be conſidered as the purchaſer of the Eſtate during the term, ſubject only to the annual Rent, if any, reſerved; and his Income ariſing from ſuch Eſtate muſt be Aſſeſſed in the ſame manner as the Income of an Owner of Land in the 1ſt Caſe: Except that ſuch Tenant is further entitled to an allowance for the Rent, if any, reſerved, and other payments actually made by him to his Landlord.

NOTES ON THE FOURTEENTH CASE.

(o) MESNE LESSORS UNDER DEMISES, &c.—Such Meſne Leſſors are to be conſidered as owners, and are chargeable for the rent they receive from their immediate Leſſees, in every reſpect as owners. Where they hold their property by paying a Rent only to the original Leſſor, the calculation is very ſimple; for the difference between their receipt from the Undertenant and their payment to the original Leſſor will form their taxable Income. Where they have paid fines for their Leaſes, an average of ſuch fines muſt be taken, ſo as to produce a fair eſtimate of the value for one year, and that value added to the reſerved Rent, if any, muſt be deducted. Thus

	£.	s.	d.
Rent at which Lands are now let -	100	0	0
Deduct			
Old Rent paid to orginal Leſſor £.2 0 0			
Annual Average of Fine on Renewal - - 21 8 6¾	23	8	6¾
Taxable Income of the Meſne Leſſor	76	11	5¾

Deductions as in firſt Caſe.

See Note (i) on the Fourth Caſe, which is in ſome degree applicable to the preſent Caſe.

NOTES ON THE FIFTEENTH CASE.

(p) TRADE, PROFESSION, OFFICE, &c.—The uncertain Income arising from Trade, or Profeſſion, is by this Caſe directed to be eſtimated on the full amount of the profits or gains ariſing therefrom, either within the laſt year or on a juſt average of the three laſt years. The gains of a Profeſſion or Trade cannot be known, until the neceſſary incidental expences attending the exerciſe thereof be fairly ſtated and deducted. It follows, therefore, that the neceſſary expences of maintaining Apprentices and Journeymen; and of keeping a Horſe if abſolutely required, and bonâ fide kept for the purpoſe of carrying on ſuch Trade or Profeſſion, and not for pleaſure or perſonal convenience, may be deducted in the calculation of ſuch annual profits. The allowance of theſe deductions may, if not properly guarded againſt, open a door to evaſion. It muſt therefore be clearly underſtood, that no expences are to be allowed by the Commiſſioners in aſcertaining the profits of Trade, Profeſſion, &c. but ſuch as have an excluſive reference to the Trade, Profeſſion, &c. in which the ſame are incurred and ſubject to the regulations of the ſeveral Acts.—See F. 32, and ſeq.

Whenever a Party elects to calculate the Profits of his Trade or Profeſſion by an average of three years he muſt continue ſo to do by taking the three laſt years preceding his calculation; and not in future calculate his profits by the very ſame three years, with which he firſt ſtarted.

NOTES ON GENERAL DEDUCTIONS.

General Deductions are of a perſonal nature, and applicable to all the preceding Caſes.

(*q*) ANNUAL INTEREST.—The intereſt of debts may be deducted. It ſeems the Commiſſioners may, if they think proper, require the party claiming this deduction, to ſtate the name and place of reſidence of the Creditor to whom ſuch Intereſt is paid.

(*r*) ALLOWANCES TO ANY CHILD.—Theſe allowances are diſtinguiſhable from the abatements made by the proviſions of the firſt Act in reſpect of Children. See I. 1. Thoſe abatements extend only to Children in a complete ſtate of pupilage, who continue part of the parent's Family; in which claſs Sons and Daughters at School are clearly included. The allowances here meant are ſuch allowances as are bonâ fide made to Children or Relations, after their entrance into life, to be at their own diſpoſal and not under the controul of the Donor as to the expenditure. It ſeems to me that in this claſs we muſt include all young Gentlemen, who are purſuing their Studies, either at the Inns of Court or College, to whom any ſpecific allowance is made by a Parent or Relation. With reſpect to thoſe who are of age, I conceive there can be no doubt. As to Minors aud Under-Graduates at College, it has been determined by the Board of Taxes, in a caſe which was ſent from the Diſtrict in which I acted as a Commiſſioner under the Aid and Contribution Act, that permanent allowances made by Parents to ſuch Sons as were matriculated Members of a College, might be deducted by the Parent on a declaration of his Income. Such determination may be conſidered as a precedent for this caſe, and ſeems to have been well founded, ſo far as relates to the Scholars and matriculated Members of any College, who are ſubject to the Rules of the College, and in ſome inſtances intitled to an independent Income ariſing there. The fair line of diſtinction to be drawn in theſe caſes ſeems to be this: Where it appears to the Commiſſioners that a Parent makes his Minor Son at College a fixed permanent allowance to be at his own

diſpoſal, then ſuch allowance may be fairly deducted from the Parent's Income, on his returning to the Aſſeſſor the name and place of the reſidence of his Son. But where a Father maintains ſuch Son at College, as at School, by paying his bills there, and without making him any fixed independent allowance for that purpoſe, then no ſuch deduction can be made: The Father may however in the latter caſe claim an abatement for his Son as a Child under the proviſions of the firſt Act.—As it is in the power of the Donor to withdraw theſe voluntary allowances; it muſt be underſtood, that when they are withdrawn, the amount again becomes chargeable in the hands of the Party withdrawing them.

(*s*) ASSESSED TAXES.—This Deduction only applies to the Aſſeſſed Taxes ſpecified in the 38 Geo. 3. c. 40. and 41. by which the Houſe and Window Duties, and the Horſe and Carriage Taxes, &c. were conſolidated.

(*t*) ANY ANNUITY.—This means ſuch Annuity as is payable by the Party as a debt or charge upon his Income; and which will become aſſeſſable under this Act in other hands.

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